A decorative border made of gold leafy branches frames the text. The branches enter from the corners and run along the edges of the page.

The 2023 Annual Town Report is
Dedicated, in Loving Memory, to:

Roland Leclerc
and
Edward Wiggett

Roland Leclerc

February 21, 1937 – October 27, 2023

Long-Time Resident and Former Woodstock Chief of Police



Roland, or "Roli" as everyone knew him, was born in Littleton, NH, on February 21st, 1937, to Rosario and Goldie (Rogers) Leclerc. Roli passed away at home, surrounded by his family, on October 27, 2023, at 86 years old. Roli is predeceased by his parents, his brother, Robert Leclerc, and his sister-in-law, Shirley (Boyle) Leclerc. Roli is survived by his beloved wife of 62 years, Nancy (Reynolds) Leclerc; his sister and brother-in-law, Jeanette (Leclerc) Lavoie and Dr. Ronald Lavoie; his son, Mark Leclerc; his three granddaughters, Ashley Leclerc, Sarah Leclerc, and Lauren Bell (Christopher Bell); his three great-grandchildren, Aspen Clermont, Ryder Bell, and Harper Bell; and many nieces and nephews.

Roli is well-known for being a happy-go-lucky man, always making everyone around him laugh and smile, and for his service to his country and community. Roli served in the US Naval Air Force from 1955 to 1959 on the USS Franklin D. Roosevelt Aircraft Carrier CVA-42 and the USS Ticonderoga Aircraft Carrier CVS-14. He was discharged as a 2nd Class Petty Officer and began serving in the Army National Guard. Roli was a proud supporter of the military and veterans, working alongside his wife to gather and deliver donations and provide support to the Liberty House for homeless veterans for many years.

Upon his return from the military, Roli began to serve his community at the Woodstock Police Department in 1968. From 1968 to 1971, Roli served as Chief of Police, Health Officer, and Dog Officer. Roli also worked at White Mountains Attractions Association and the Beacon Resort Toy Store.

Even in retirement, Roli continued to support his community by gathering old, discarded bicycles, fixing them up, and giving them to local children. Roli could also be found passing the time in his garage, tinkering with lawnmowers and snowblowers, and visiting with friends, neighborhood children, and people just passing by.

Roli was truly a kind-hearted man who valued his family, country, and community. He will be greatly missed by so many.



Edward Wiggett

April 16, 1948 – July 25, 2023

*Long -Time Resident
and Former Deputy Chief of the Woodstock Fire Department*



Edward “Ed” Wiggett was born on April 16, 1948, to Edward and Emma (Wright) Wiggett. Ed grew up and lived in Lincoln, NH, until he joined the Navy in 1966. He served in the Navy until 1969. Upon his return, he moved to Woodstock, where he and his beloved wife of 49 years, Barbara “Barbie” (Martin) Wiggett, would live and raise their family.

Ed worked for the Franconia Paper Mill, the Town of Woodstock Highway Department, and various construction companies.

Ed served as Deputy Chief of the Woodstock Fire Department, celebrating 40 years of service before

his retirement. Even in retirement, Ed continued to support his community, often lending a helping hand to the Highway Department.

Ed was an avid race fan. In his free time, you could find him at a local racetrack. In the winter, Ed loved to be out on the snowmobile trails and in the summer, you would see him out driving to nowhere or visiting the beach in Maine with Barbie.

Ed passed away on July 25, 2023, and was predeceased by his wife, Barbie. Ed is survived by his two sons, Michael Wiggett (Dionne Wiggett) and Mark Wiggett; three grandchildren, Kasandra Wiggett, Grace Wiggett, and Tyler Jones; great-granddaughter Delaney; his sister, Annie Coffin, along with an uncle, nieces, nephews, and cousins.

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2023 TOWN OFFICERS

State Representative

Jerry Stringham

Selectmen

Charyl Reardon – 2024

Scott Rice – 2025

R. Gil Rand – 2026

Administrator

Judy Welch

Administrative Assistant

Cheryl Bourassa

Assessing Clerk

Cathy Riley

Welfare Officers

Charyl Reardon

Judy Welch

Town Clerk

Judy Welch – 2024

Cheryl Bourassa, *Deputy*

Ballot Clerks

Constance Chesebrough

Stanley “Lee” Freeman

Eleanor Harvey

Maureen Polimeno

Margaret “Peggy” Rice

Melissa Sabourn

Dakema Welch

Tax Collector

Cheryl Bourassa

Judy Welch, *Deputy*

Town Treasurer

Eleanor Harvey

Moderator

D. Kenneth Chapman – 2024

John “Jay” Polimeno, *Assistant*

Supervisors of the Checklist

Barbara Avery – 2024

Helen Jones – 2026

Diane Tardif – (*Resigned – 2023*)

Faith Desjardins* – 2024

Fire Department

John MacKay, *Chief* – 2024

Fred Englert, *Deputy Chief*

Thomas Sabourn, *Deputy Chief*

Tyler Clark, *Captain*

Zachary Vigneault, *Captain*

Shawn Woods, *Captain*

Kevin Masse, *Lieutenant*

Ryan Barron

Lauren Bennett

Matthew Cole

Garrett Corbeil

Christopher DiLorenzo

Michael Donahue Jr.

Matthew Dutilly

Robert Harvey

Tyler Jones

Jason Kelley

Daniel LaPointe

Aaron MacAuley

Andrew MacDonald

John Patridge Jr.

Dylan Russell

David Tomaso

Sean Tomaso

Justin Vance

Police Department

Kevin Millar, *Chief*

James Chouinard, *Lieutenant*

Seth Learned, *Sergeant*

(*Resigned – 2023*)

Seth Hoynoski, *Corporal*

Elizabeth Scrafford, *Corporal*

(*Resigned – 2023*)

Ethan Recco, *Detective*

Brandan Abel, *Patrolman*

Luis Arias, *Patrolman*
(Resigned – 2023)
Kelsey Vale, *Patrolman*
Ryan Gilcoine, *Part-Time Patrolman*

Health Officer

Kevin Millar
James Chouinard, *Deputy*

Emergency Management Director

Kevin Millar
James Chouinard, *Deputy*

Dog Officer

Police Department

Public Works

Michael Welch, *Superintendent*
James Boyle
Michael Donahue Jr.
Clifford Ayotte – *Part-time*
Steve Welch – *Part-time*

Town Buildings

Robert Harvey, *Janitorial*
Estela Welch, *Janitorial*

Building Inspector

Robert Stahler

Library

Wendy Pelletier, *Library Director*
Michelle Aurelio, *Library Aide*
Barbara Avery, *Library Aide*
Ishpreet Burman, *Library Aide*
(Resigned – 2023)

Library Trustees

Judith S. Boyle – 2024
C. Jacqueline Champy – 2025
Paula Houde – 2026

Trustees of Trust Funds

Helen Jones – 2024
Kim Dunham – 2025
Kara Sellingham – 2026

Cemetery Trustees

Susan Young – 2024
Clifford Ayotte – 2025
Donna Thompson – 2026

Budget Committee

Helen Jones – 2024
Marcella Shamberger – 2024
Stephen Tower – 2025
Kara Sellingham – 2025
Emily Clark – 2026
Roberta Vigneault – 2026
Faith Desjardins, *Alternate*
Charyl Reardon, *Select Board Member*
Cathy Riley, *Secretary*

Planning Board

Kathryn Cordeiro – 2024
G.P. “Jerry” Miserandino* – 2024
Diane Tardif – (Resigned – 2023)
Margaret LaBarge – 2025
Christina Payne – 2025
Bonnie Ham – 2026
Stanley “Lee” Freeman – 2026
Igor Bily, *Alternate*
Scott Rice, *Select Board Member*
Cathy Riley, *Secretary*

Conservation Commission

Kristen Durocher, *Co-Chair*
Samantha Bobo-Woodworth, *Co-Chair*
James Chesebrough, *Secretary*
Jason Cohen
Tracy Morgan
Mark Sellingham
Roy Whitaker
R. Gil Rand, *Select Board Member*

Floodplain Board of Adjustments

Kristen Durocher – 2024
(Vacant) – 2025
James Chesebrough – 2026

* Appointments made in 2023

**MINUTES OF TOWN MEETING
WOODSTOCK, NEW HAMPSHIRE
MARCH 14, 2023**

Moderator D. Kenneth Chapman called the meeting to order at 10:00 am. A motion was made by Jay Polimeno to dispense with the reading of the entire warrant and to open the polls, seconded by Lee Freeman – unanimous affirmative vote. Polls were closed at 6:00 pm.

The Business Meeting was called to order at 7:00 p.m. The Moderator welcomed everyone to the meeting.

The Moderator explained the rules of the meeting

1. All cell phones must be silenced.
2. Each participant will treat every other participant with respect and courtesy. The moderator will not allow personal attacks or inappropriate language.
3. Speakers must stand and identify themselves;
4. Only registered voters may speak and vote;
5. Anyone not a registered voter wishing to address an issue may do so only with the permission of the Moderator. Nonregistered voters are not allowed to vote.
6. Each Article will be given a time limit, to be determined by the moderator. All new speakers who desire to speak will be given a chance to do so before a previous speaker is given a second opportunity on the same issue.
7. Each Article needs a motion and a second in order for it to be discussed.
8. Only one amendment to a motion will be allowed on the floor at any one time. No amendment to an amendment will be allowed; such proposals will be dealt with as subsequent amendments after the first amendment has been voted upon. All amendments will be submitted in writing to the moderator. The subject of the original article must be addressed in the amendment and it cannot be a negative amendment.
9. Voter cards will be used to identify votes cast.
10. Motions for reconsideration must be made immediately after the vote is announced on the article.
11. The Moderator's rules can be challenged or overruled by a majority of the voters.
12. State statutes do govern legal procedures not listed here.

So moved by Tom Sabourn, seconded by Emily Johansson
Unanimous affirmative vote to accept rules.

Article 01 CHOOSE TOWN OFFICERS

To choose all necessary Town Officers for the year ensuing: 1 Selectman, 1 Tax Collector, 1 Fire Chief, 1 Library Trustee, 1 Trustee of Trust Funds, 2 Cemetery Trustee, 3 Budget Committee, 4 Planning Board, 2 Floodplain Board of Adjustments.

Selectman for Three Years (*vote for one*)

R. Gil Rand	165
Robert McAfee	34

Tax Collector for One Year (*vote for one*)

Cheryl Bourassa 192

Fire Chief for One Year (*vote for one*)

John MacKay 182

Thomas Sabourn 9

Library Trustee for Three Years (*vote for one*)

Paula Houde 192

Trustee of Trust Funds for Three Years (*vote for one*)

Kara Sellingham 187

Cemetery Trustee for Three Years (*vote for one*)

Donna Thompson 182

Cemetery Trustee for Two Years (*vote for one*)

Clifford Ayotte 183

Budget Committee for One Year (*vote for one*)

Marcella Shamberger 94

Faith Desjardins 91

Budget Committee for Three Years (*vote for two*)

Roberta Vigneault 142

Emily Clark 136

Planning Board for One Year (*vote for one*)

Robert McAfee 58

Kathryn Cordeiro 130

Planning Board for Two Years (*vote for one*)

Christina Payne 85

Igor Bily 71

Planning Board for Three Years (*vote for two*)

Lee Freeman 95

Bonnie Ham 95

G.P. "Jerry" Miserandino 88

Floodplain Board of Adjustment for Two Years (*vote for one*) – no one elected

Floodplain Board of Adjustment for Three Years (*vote for one*)

James Chesebrough 181

Article 02 TAX COLLECTOR TERM OF OFFICE

Are you in favor of changing the term of the tax collector from three years to one year, beginning at the end of the current three-year term of the tax collector elected two years ago?" (Majority vote required.)

Article 2 passed. (110 Yes Votes – 90 No Votes)

Article 03 BULLDOG FOUTS BROTHER'S 3000 GALLON TANKER

To see if the Town will vote to raise and appropriate the sum of Five Hundred Nine Thousand Two Hundred Eight Dollars (\$509,208) for the purchase of a Fire Department Bulldog Fouts Brother's 3000 Gallon Tanker Truck and to authorize the withdrawal of Two Hundred Thousand Dollars (\$200,000) from the Fire Truck Capital Reserve Account created for that purpose, further to authorize the issuance of not more than Three Hundred Nine Thousand Two Hundred Eight Dollars (\$309,208) of bonds, notes, or lease agreements in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Board of Selectmen to issue and negotiate such bonds, notes, or lease agreements and to determine the rate of interest thereon and to authorize the Selectmen to apply for, accept and expend any grants available for this purpose. Payments will begin in 2024. The Selectmen and Budget Committee recommend this appropriation. (3/5-Ballot vote required.) Polls must remain open for one hour.

A motion was made by Scott Rice to dispense with the reading of Article 3 and to open the polls at 7:15 pm, seconded by Jerry Stringham – unanimous affirmative vote.

Article 3 passed. (76 Yes Votes – 8 No Votes)

Polls were closed at 8:15 pm.

Article 04 OPERATING BUDGET

To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Four Million Five Hundred Seventy-Five Thousand Nine Hundred Eighty-One Dollars (\$4,575,981) for the operating budget. This amount does not include any articles voted separately. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by James Chesebrough, seconded by Gerard "Jerry" Miserandino

No discussion on Article 4

Unanimous affirmative vote to accept Article 4.

Judy Welch motioned to restrict reconsideration on Article 4, seconded by Sharon Holt.

Unanimous affirmative vote to restrict reconsideration on Article 4.

Article 05 WATER DEPARTMENT RESTRICTED FUND BALANCE

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be placed in the Water Department Capital Reserve Fund by authorizing the withdrawal of One Hundred Thousand Dollars (\$100,000) from the Water Department Restricted Fund Balance as of December 31, 2022. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by R. Gil Rand, seconded by Margaret LaBarge

No discussion on Article 5

Unanimous affirmative vote to accept Article 5.

James Chesebrough motioned to restrict reconsideration on Article 5,
seconded by Jay Polimeno
Unanimous affirmative vote to restrict reconsideration on Article 5.

Article 06 ESTABLISH A HIGHWAY GARAGE CAPITAL RESERVE FUND

To see if the Town will vote to establish a Highway Garage Capital Reserve Fund under the provision of RSA 35:1 for purposes of paying the bond approved in 2021 for the purchase of the new highway garage, and to raise and appropriate Four Hundred Sixty Thousand Dollars (\$460,000.00) to be placed in said fund, with the funds to come from the proceeds of the sale of properties at 17 Lost River Road (Tax Map 106, Lot 102) and 24 Kancamagus Highway (Tax Map 107, Lot 012), and further, to designate the Selectmen as agents. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Charyl Reardon, seconded by Kristen Durocher
A brief discussion was held on Article 6
Unanimous affirmative vote to accept Article 6.

Article 07 HIGHWAY GARAGE BOND PAYMENT

To see if the Town will vote to raise and appropriate Thirty-Seven Thousand Eight Hundred Forty-One Dollars (\$37,841.00) for the highway garage bond payment with said funds to come from the proceeds of the sale of properties at 17 Lost River Road (Tax Map 106, Lot 102) and 24 Kancamagus Highway (Tax Map 107, Lot 012). If article 6 passes this article will be null and void. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Charyl Reardon **To Lay on the Table** indefinitely,
seconded by R. Gil Rand
No discussion on Article 7
Unanimous affirmative vote to accept Article 7.

Article 08 COMMUNITY CENTER

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Community Center Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Shawn Woods, seconded by Susan Young
No discussion on Article 8
Unanimous affirmative vote to accept Article 8.

Article 09 REVALUATION

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be placed in the existing Revaluation Capital Reserve Fund, previously established, under the provision of RSA 35:1, to meet our constitutional and statutory requirement that assessments are full and true, which

revaluation must occur at least as often as every fifth year. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Doris Roth, seconded by Sharon Holt

No discussion on Article 9

Unanimous affirmative vote to accept Article 9.

Article 10 PAVING

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the existing Paving Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Thomas Sabourn, seconded by Melinda Gordon

No discussion on Article 10

Unanimous affirmative vote to accept Article 10.

James Chesebrough motioned to restrict reconsideration on Articles 6 through 10, seconded by Thomas Sabourn.

Unanimous affirmative vote to restrict reconsideration on Articles 6 through 10.

Article 11 HIGHWAY BLOCK GRANT

To see if the Town will vote to raise and appropriate the sum of Twenty-Three Thousand One Hundred Sixty-Six Dollars (\$23,166), which is the anticipated grant amount this year, to be placed in a Highway Block Grant Capital Reserve Fund, previously established, under the provision of RSA 35:1, for the purpose of any maintenance, repair and/or improvement to Class V roads in town. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by James Crispen, seconded by Dean Roth

No discussion on Article 11

Unanimous affirmative vote to accept Article 11.

Article 12 TOWN BUILDING MAINTENANCE

To see if the Town will vote to raise and appropriate the sum of Forty-Five Thousand Dollars (\$45,000) to be placed in the existing Town Building Maintenance Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Susan Young, seconded by Emily Johansson

No discussion on Article 12

Unanimous affirmative vote to accept Article 12.

Article 13 FIRE DEPARTMENT EQUIPMENT

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the existing Fire Department Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Susan Young, seconded by Megan Woods
No discussion on Article 13
Unanimous affirmative vote to accept Article 13.

Article 14 FIRE TRUCK

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Fire Truck Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Maureen Polimeno, seconded by Susan Young
No discussion on Article 14
Unanimous affirmative vote to accept Article 14.

Article 15 LIBRARY COMPUTER EQUIP EXP TRUST

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be placed in the existing Library Computer Equipment Expendable Trust Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Margaret LaBarge, seconded by Margaret "Peggy" Rice
No discussion on Article 15
Unanimous affirmative vote to accept Article 15.

Article 16 MAIN STREET REVITALIZATION

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Main Street Revitalization Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Robert Stahler, seconded by Bonnie Ham
A brief discussion was held on Article 16
Unanimous affirmative vote to accept Article 16.

Article 17 SOLID WASTE FACILITY IMPROVEMENT

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the existing Solid Waste Facility Improvement Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Michael Welch, seconded by Susan Young
No discussion on Article 17
Unanimous affirmative vote to accept Article 17.

Thomas Sabourn motioned to restrict reconsideration on Articles 11 through 17,
seconded by Emily Johansson.

Unanimous affirmative vote to restrict reconsideration on Articles 11 through 17.

Article 18 HIGHWAY MAINTENANCE

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Highway Maintenance Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Sally Nicoll, seconded by Dorothy Stahler

No discussion on Article 18

Unanimous affirmative vote to accept Article 18.

Article 19 HIGHWAY HEAVY DUTY

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Highway Heavy Duty Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Constance Chesebrough, seconded by Shawn Woods

No discussion on Article 19

Unanimous affirmative vote to accept Article 19.

Article 20 SEWER DEPARTMENT

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Sewer Department Capital Reserve Fund previously established, with said funds to come from the Sewer unassigned fund balance. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Judith Boyle, seconded by Margaret LaBarge

No discussion on Article 20

Unanimous affirmative vote to accept Article 20.

Article 21 WATER DEPARTMENT

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty Thousand Dollars (\$120,000) to be placed in the existing Water Department Capital Reserve Fund previously established, with said funds to come from the Water unassigned fund balance. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Emily Johansson, seconded by Sharon Holt

No discussion on Article 21

Unanimous affirmative vote to accept Article 21.

Article 22 RECORD PRESERVATION

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the existing Record Preservation Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Susan Young, seconded by Margaret "Peggy" Rice

No discussion on Article 22

Unanimous affirmative vote to accept Article 22.

Article 23 POLICE DEPARTMENT EQUIPMENT

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to be placed in the existing Police Department Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Dorothy Stahler, seconded by James Young

No discussion on Article 23

Unanimous affirmative vote to accept Article 23.

Article 24 CEMETERY MAINTENANCE

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Cemetery Maintenance Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

So moved by Maureen Polimeno, seconded by James Young

No discussion on Article 24

Unanimous affirmative vote to accept Article 24.

Thomas Sabourn motioned to restrict reconsideration on

Articles 18 through 24, seconded by Emily Johansson.

Unanimous affirmative vote to restrict reconsideration on Articles 18 through 24.

Article 25 DISTRIBUTING FUNDS RECEIVED/SALE CEMETERY LOTS

To see if the Town will vote to establish a Sale of Cemetery Lots Expendable Trust Fund pursuant to RSA 31:19-a and, pursuant to RSA 289:2-a, vote to authorize funds received from the sale of cemetery lots to be deposited directly into this fund, to be used for the maintenance of cemeteries; and further, to name the Board of Selectmen as agents to expend from this fund. (Majority vote required.)

So moved by Jerry Stringham, seconded by Susan Young

A brief discussion was held on Article 25

Unanimous affirmative vote to accept Article 25.

Article 26 BOARD OF SELECTMEN TO BUY/SELL LAND

To see if the Town will vote to adopt RSA 41:14-a, to allow the Board of Selectmen to acquire or sell land, buildings, or both; provided, however, they shall submit any such proposed acquisition or sale to the Planning Board and to the Conservation Commission for review and recommendation by those bodies. Prior to the sale of any property, the Selectmen shall hold a public hearing, notice for which shall be given at least 14 days prior to the hearing. This article will remain in effect until

rescinded by a majority vote. The Selectmen recommend this article. (Majority vote required.)

So moved by James Chesebrough, seconded by Gerard "Jerry" Miserandino
A brief discussion was held on Article 26
Unanimous affirmative vote to accept Article 26.

Article 27 AUTHORIZE SELECTMEN TO ACCEPT TRUSTS (RSA 31:19)

To see if the Town will authorize the Board of Selectmen to accept, expend, and hold in trust gifts, legacies, and devises for any public purpose without further action by the town pursuant to RSA 31:19. This authority shall continue in effect until rescinded. The Selectmen and the Budget Committee recommend this article. (Majority vote required.)

So moved by Emily Johansson, seconded by Susan Young
A brief discussion was held on Article 27
Unanimous affirmative vote to accept Article 27.

Article 28 ALL VETERANS TAX CREDIT

Shall the Town of Woodstock readopt the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans' tax credit voted by the Town of Woodstock under RSA 72:28? (Majority vote required.)

NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.

So moved by Suzan Ballmer, seconded by James Crispen
A brief discussion was held on Article 28
Unanimous affirmative vote to accept Article 28.

Article 29 OPTIONAL VETERANS TAX CREDIT

Shall the Town of Woodstock readopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$500? (Majority vote required)

NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.

So moved by Gerard "Jerry" Miserandino, seconded by Susan Young
A brief discussion was held on Article 29
Unanimous affirmative vote to accept Article 29.

Charyl Reardon motioned to restrict reconsideration on
Articles 25 through 29, seconded by Scott Holt.

Unanimous affirmative vote to restrict reconsideration on Articles 25 through 29.

Article 30 APPPOINT TAX COLLECTOR

Are you in favor of discontinuing the elected office of the Tax Collector, and instead having the Tax Collector appointed by the Board of Selectmen? If this warrant article passes, the current Tax Collector will continue to hold office until March 12, 2024, at which point a Tax Collector will be appointed. If Article 2 fails, this article shall be null and void. The Selectmen recommend this article. (Majority vote required.)

So moved by Thomas Sabourn, seconded by Faith Desjardins

No discussion on Article 30

Affirmative vote with opposition to accept Article 30.

Article 31 APPOINTMENT OF A TOWN TREASURER

Are you in favor of discontinuing the elected office of Treasurer, and instead having the Treasurer appointed by the Board of Selectmen pursuant to RSA 669:17-d? If this warrant article passes, the current elected treasurer will continue to hold office until March 12, 2024, at which point a new Treasurer will be appointed. The Selectmen recommend this article. (Majority vote required.)

So moved by Dorothy Stahler, seconded by Maureen Polimeno

A brief discussion was held on Article 31

Annie Anderson moved to amend Article 31 to strike the word "new",

seconded by Shawn Woods

Unanimous affirmative vote to amend Article 31 to strike the word "new."

Are you in favor of discontinuing the elected office of Treasurer, and instead having the Treasurer appointed by the Board of Selectmen pursuant to RSA 669:17-d? If this warrant article passes, the current elected treasurer will continue to hold office until March 12, 2024, at which point a Treasurer will be appointed. The Selectmen recommend this article. (Majority vote required.)

Affirmative vote with opposition to accept Article 31 as amended.

Article 32 FLOODPLAIN ORDINANCE

Are you in favor of amending the Town of Woodstock Floodplain Ordinance as proposed by the planning board as follows: adopt various changes required by the Federal Emergency Management Agency to, update and clarify references to the flood insurance study maps; clarify the applicability of various provisions, change references to "NGVD" to "mean sea level", change references to "100-year flood" to "base flood elevation" and add a definition of "base flood elevation"; and to update the definition of "substantial improvement." (Majority vote required.)

So moved by Emily Johansson, seconded by Bonnie Ham

Discussion was held on Article 32

Affirmative vote with opposition to accept Article 32.

Article 33 MERRIAM WOODS CONSERVATION LAND

To see whether the town wishes to allow climbing safety bolts installed without the prior authorization of the Town on the Merriam Woods Conservation Land (a/k/a Russell Craggs) to remain in place or be cut off. This property is managed by the Conservation Commission, and therefore any vote on this article will be non-binding. (Majority vote required.)

So moved by Kristen Durocher, seconded by Susan Young

A lengthy discussion was held on Article 33

A vote was taken on whether or not to leave the safety bolts as installed or cut them off.

There was a majority vote to leave the safety bolts as installed.

Article 34 ANY OTHER BUSINESS

To transact any other business that may legally come before the meeting.

Charyl recognized and thanked Melissa Sabourn for 15 years of dedicated service as a Tax Collector, noting that Melissa resigned in May.

Charyl congratulated all the newly elected officials and thanked the department heads and their departments for all their hard work and service day in and day out.

Charyl thanked everyone for showing up and having positive conversations.

Bonnie Ham recognized Robert McAfee and Patrick Griffin for their years of dedicated service to the Planning Board.

Ken recognized the marriages, births, and deaths listed in the Town Report.

Ken thanked everyone for attending and having positive conversations.

Ken welcomed the new voters and thanked the guests for their kindness and politeness. Ken expressed his appreciation for how everyone conducted themselves during the meeting.

Ken recognized that our community has problems, as does every community, but appreciates how everyone works together to solve them. Ken stated he was pleased to be the Moderator and thanked everyone for all the consideration he has received over the years.

With no further business to conduct, a motion to adjourn the 2023 Town Meeting was made by Shawn Woods and seconded by R. Gil Rand, a unanimous affirmative vote. Town Meeting adjourned at 9:45 p.m.

I hereby certify that the above return of minutes for the annual Woodstock Town Meeting of March 14, 2023 is true to the best of my knowledge.

Respectfully Submitted,

Judy Welch

Town Clerk

TOWN OF WOODSTOCK DIRECTORY

POLICE, FIRE, AMBULANCE - EMERGENCY		911
NH POISON CONTROL CENTER		1-800-562-8236
Selectmen	admin@woodstocknh.gov	745-8752
Administrator	admin@woodstocknh.gov	745-8752
Assessing	assessing@woodstocknh.gov	745-9233
Town Clerk	townclerk@woodstocknh.gov	745-8752
Town Office - FAX		745-2393
Tax Collector	taxcollector@woodstocknh.gov	745-9233
Police Department - Non-Emergency	k.millar@woodstocknh.gov	745-8700
Police Department - FAX		745-2085
Fire Department - Non-Emergency	wfdchief@woodstocknh.gov	745-3521
Public Works Department	publicworks@woodstocknh.gov	348-8783
Moosilauke Public Library	moosilpl@woodstocknh.gov	745-9971
Community Center/Food Pantry	communitycenter@lincolnnh.org	745-8958
Senior Center		745-4705
Kancamagus Recreation Office	recreation@lincolnnh.org	745-8673
Kancamagus Recreation Area		745-2831
Solid Waste Facility	lwsolidwaste@lincolnnh.org	745-6626
ClearChoiceMD Urgent Care		607-6040
Lin-Wood Medical Center		745-8136
Mid-State Health Center		536-4000
Western White Mountains Chamber of Commerce	kim@westernwhitemtns.com	745-6621
Lin-Wood Cooperative School		745-2214
Lin-Wood Cooperative School - SAU Office		745-2051
Welfare Office	admin@woodstocknh.gov	745-8752
Bridge Project	tracy@thebridgeprojectnh.org	348-4009

HOURS OPEN TO THE PUBLIC

Selectmen's Office	Monday - Friday	8:00am - 4:00pm
Town Clerk's Office	Monday - Friday	8:00am - 3:30pm
Tax Collector's Office	Monday - Friday	8:00am - 3:30pm
Public Works Department	Monday - Friday	6:30am - 3:00pm
Moosilauke Public Library	Monday & Thursday	9:00am - 7:00pm
	Tuesday	10:00am - 2:00pm
	Friday & Saturday	9:00am - 5:00pm
Solid Waste Facility	Everyday but Wednesday	8:30am - 4:30pm
Recreation Department	Monday - Friday	8:00am - 3:00pm
Food Pantry	Tuesdays	10:30am - 1:30pm
	By Appointment Only - Monday - Friday	10:00am - 2:00pm

WWW.WOODSTOCKNH.GOV



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Woodstock

Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor		
CINDY PERKINS (CNP)		

Municipal Official		
Name	Position	Signature
Charyl Reardon	Selectman, Chair	
Scott Rice	Selectman	
R. Gil Rand	Selectman	
Preparer		
Name	Phone	Email
Judy Lynn Welch	603-745-8752	admin@woodstocknh.gov
Preparer's Signature		



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	4,213.61	\$104,239	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,414.11	\$51,561,910	
1G	Commercial/Industrial Land	978.49	\$12,498,910	
1H	Total of Taxable Land	7,606.21	\$64,165,059	
1I	Tax Exempt and Non-Taxable Land	28,920.20	\$8,539,700	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$194,334,520	
2B	Manufactured Housing RSA 674:31	0	\$5,629,050	
2C	Commercial/Industrial	0	\$22,135,510	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$222,099,080	
2G	Tax Exempt and Non-Taxable Buildings	0	\$8,314,650	
Utilities & Timber			Valuation	
3A	Utilities		\$6,534,900	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$292,799,039	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$292,799,039	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13	Elderly Exemption RSA 72:39-a,b	\$0	8	\$539,720
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems RSA	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$554,720
21A	Net Valuation			\$292,244,319
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$292,244,319
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exemption			\$292,244,319
22	Less Utilities			\$6,534,900
23A	Net Valuation without Utilities			\$285,709,419
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$285,709,419



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Utility Value Appraiser
GEORGE SANSOUCY

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$3,252,800	\$271,300	\$0	\$0	\$3,524,100
PSNH DBA EVERSOURCE ENERGY	\$886,200	\$0	\$0	\$2,124,600	\$3,010,800
	\$4,139,000	\$271,300	\$0	\$2,124,600	\$6,534,900



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	55	\$27,250
Surviving Spouse RSA 72:29-a			
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	7	\$14,000
All Veterans Tax Credit RSA 72:28-b	\$500	8	\$4,000
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		70	\$45,250

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	
Married	

Disabled Asset Limits	
Single	
Married	

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	1
75-79	0
80+	0

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	2	\$40,000	\$80,000	\$80,000
75-79	1	\$60,000	\$60,000	\$60,000
80+	5	\$80,000	\$400,000	\$399,720
	8		\$540,000	\$539,720

Income Limits	
Single	\$30,000
Married	\$40,000

Asset Limits	
Single	\$75,000
Married	\$75,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No

Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	54.18	\$9,115
Forest Land	1,973.31	\$66,010
Forest Land with Documented Stewardship	1,969.23	\$26,485
Unproductive Land	200.59	\$2,448
Wet Land	16.30	\$181
	4,213.61	\$104,239

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	2,773.99
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	
Total Number of Owners in Current Use	Owners:	42
Total Number of Parcels in Current Use	Parcels:	55

Land Use Change Tax

Gross Monies Received for Calendar Year		
Conservation Allocation	Percentage: 0.00%	Dollar Amount:
Monies to Conservation Fund		
Monies to General Fund		

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0

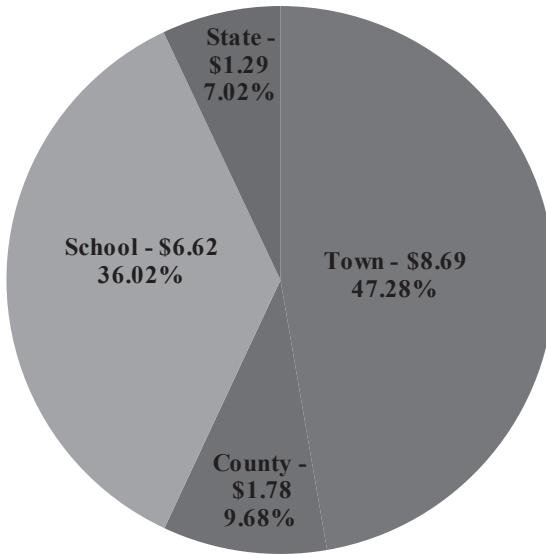


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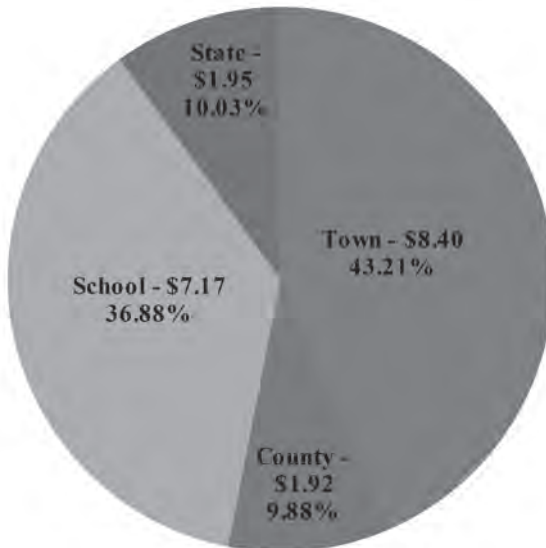
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Discretionary Easements RSA 79-C					Acres	Owners	Assessed Valuation	
					0.00	0	\$0	
Taxation of Farm Structures and Land Under Farm Structures RSA 79-F								
Number Granted		Structures	Acres	Land Valuation	Structure Valuation			
			0.00	\$0	\$0			
Discretionary Preservation Easements RSA 79-D								
Owners		Structures	Acres	Land Valuation	Structure Valuation			
Map	Lot	Block	%	Description				
This municipality has no Discretionary Preservation Easements.								
Tax Increment Financing District			Date	Original	Unretained	Retained	Current	
This municipality has no TIF districts.								
Revenues Received from Payments in Lieu of Tax							Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357								64.29
White Mountain National Forest only, account 3186							\$89,557.00	28,320.90
Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)								Amount
This municipality has not adopted RSA 72:74 or has no applicable PILT sources.								
Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)								Amount
Hubbard Brook Research Foundation								\$1,000
SNHS Management Corp - Estimated Amount Based on 2022 - Receive in December								\$16,652
								\$17,652
Notes								

Total 2022 Tax Rate \$18.38 per thousand



Total 2023 Tax Rate \$19.44 per thousand



VETERANS' CREDITS
2023

Adams Trustee, Daniel F.	\$500	LeClerc, Roland	\$500
Albrecht, Mary	\$500	Lessard, Lucien D.	\$500
Aranyosi, Mary Ann	\$250	Martell, Constance A.	\$2000
Avery Trustee, Dalton	\$500	Martin, Steven	\$500
Ayotte, Donald	\$500	McAfee, Robert F.	\$500
Barisano Trustee, Richard	\$500	McDonald Trustee, John	\$2000
Beaudin, Brian	\$500	McGahan, Michelle	\$500
Bujeaud, Yvette	\$500	McIntyre, Gregory S.	\$500
Bureau, Dominique	\$500	Miserandino Sr. Trustee, Gerard	\$2000
Bureau, George W.	\$500	Mulleavey, Arlene	\$500
Burhoe, David	\$500	Nicoll, Dorris	\$500
Burrows, Ronald	\$500	Payne, John A.	\$500
Conn, Barbara	\$500	Peck, Walter C.	\$500
Cooper, Gloria	\$500	Perron Trustee, Urania M.	\$500
Couto Trustee, Richard L.	\$500	Perry Trustee, William J.	\$500
Crispen, James	\$500	Pierce Trustee, Roy D.	\$500
Daigle Trustee, Christopher	\$500	Rand Trustee, Paul F.	\$500
Demers Trustee, Dennis	\$500	Rand III, Richard G.	\$500
Denis, Leon R.	\$500	Rannacher, Sandra	\$500
Dwyer Trustee, Timothy R.	\$500	Rich Trustee, Arthur C.	\$500
Ehrman, George	\$500	Roussell Trustee, David A.	\$500
Fadden Trustee, Mary T.	\$2000	Sherbinski, Thomas	\$2000
Fiasconaro Trustee, Francis	\$2000	Silva, James	\$500
Frame, Noel	\$500	Sokolski Trustee, Paul	\$500
Georgia, Robert	\$500	Stinnett, Danny J.	\$500
Gingras, Paul	\$500	Thompson, David A.	\$500
Harrington Trustee, Charles E.	\$500	Thompson Trustee, Peter J.	\$500
Harrington, Larry	\$500	Vance Sr., Larry	\$500
Hogan Trustee, James	\$500	Welch, Steven C.	\$500
Hollingsworth, George	\$500	Wiggett, Edward	\$500
Holtzman, Ernest	\$500	Wishart Jr., Charles W.	\$2000
Hoover, Sherry L.	\$500	Winslow, James A.	\$500
Ingalls Trustee, Nancy M.	\$500	Worthington Trustee, Robert W.	\$500
Jones Trustee, James H.	\$500	Wyre, Donna	\$500
Jones Trustee, Rockland R.	\$500	Total Credit	\$45,250
Latham, Artemas	\$500		

2023 INVENTORY OF TOWN PROPERTY

MAP/LOT	LOCATION DESCRIPTION	ACRES	BUILDING VALUE	LAND VALUE	TOTAL ASSESSED VALUE
101-007-000-000-00000	MAIN STREET	3.80	\$0.00	\$58,400.00	\$58,400.00
101-008-000-000-00000	MAIN STREET	1.00	\$0.00	\$2,300.00	\$2,300.00
103-002-000-000-00000	SUNDANCE ROAD	1.49	\$0.00	\$51,100.00	\$51,100.00
105-001-000-000-00000	165 LOST RIVER ROAD	2.14	\$427,860.00	\$85,900.00	\$513,760.00
105-019-000-000-00000	LOST RIVER RD	0.49	\$0.00	\$44,800.00	\$44,800.00
105-094-BG0-000-00000	91 LOST RIVER ROAD - PUMP STATION	0.00	\$600.00	\$0.00	\$600.00
105-108-000-000-00000	LOST RIVER ROAD - CEMETERY	0.21	\$0.00	\$0.00	\$0.00
106-059-000-000-00000	MAIN STREET	0.24	\$1,880.00	\$96,300.00	\$98,180.00
106-066-000-000-00000	1 WAYSIDE ROAD	1.55	\$20,000.00	\$119,700.00	\$139,700.00
106-099-000-000-00000	TOWN COMMON	0.27	\$4,430.00	\$32,300.00	\$36,730.00
106-101-000-000-00000	LOST RIVER ROAD	0.58	\$0.00	\$46,000.00	\$46,000.00
107-006-000-000-00000	PROFILE DRIVE - COMMON LAND	1.40	\$0.00	\$0.00	\$0.00
107-027-000-000-00000	6 MAIN STREET	1.90	\$319,100.00	\$99,700.00	\$418,800.00
107-030-000-000-00000	EASTSIDE ROAD (OFF)	0.90	\$0.00	\$2,700.00	\$2,700.00
110-006-000-000-00000	39 OLD DUMP ROAD	38.00	\$1,827,110.00	\$194,700.00	\$2,021,810.00
110-024-000-000-00000	DANIEL WEBSTER HWY.	0.10	\$0.00	\$600.00	\$600.00
110-033-000-000-00000	PARKER LEDGE ROAD - CEMETERY	0.43	\$0.00	\$0.00	\$0.00
111-001-000-000-00000	EASTSIDE ROAD - CEMETERY	3.37	\$0.00	\$0.00	\$0.00
115-004-000-000-00000	459 DANIEL WEBSTER HWY.	5.15	\$180,150.00	\$109,500.00	\$289,650.00
118-009-000-000-00000	TRIPOLI ROAD	0.71	\$0.00	\$23,800.00	\$23,800.00
121-022-000-000-00000	DANIEL WEBSTER HWY. - CEMETERY	6.10	\$0.00	\$0.00	\$0.00

MAP/LOT	LOCATION DESCRIPTION	ACRES	BUILDING VALUE	LAND VALUE	TOTAL ASSESSED VALUE
121-023-000-000-00000	924 DANIEL WEBSTER HWY.	0.30	\$73,400.00	\$62,600.00	\$136,000.00
122-002-000-000-00000	FIRE STATION ROAD	0.64	\$0.00	\$46,700.00	\$46,700.00
122-003-000-000-00000	8 FIRE STATION ROAD	0.80	\$70,100.00	\$93,200.00	\$163,300.00
122-004-000-000-00000	OFF EMERSON ROAD	0.11	\$0.00	\$300.00	\$300.00
122-006-000-000-00000	EASTSIDE ROAD	2.50	\$0.00	\$25,200.00	\$25,200.00
122-011-000-000-00000	SOUTH STATION ROAD	0.08	\$0.00	\$14,000.00	\$14,000.00
122-013-000-000-00000	SOUTH STATION ROAD	0.27	\$0.00	\$20,200.00	\$20,200.00
122-034-000-000-00000	DANIEL WEBSTER HWY.	0.15	\$0.00	\$18,300.00	\$18,300.00
123-008-000-000-00000	31 WELL ROAD	4.50	\$91,600.00	\$102,700.00	\$194,300.00
125-015-000-000-00000	THORNTON GORE ROAD	0.50	\$0.00	\$22,500.00	\$22,500.00
202-001-000-000-00000	CLARK FARM ROAD	28.00	\$394,330.00	\$79,700.00	\$474,030.00
209-001-000-000-00000	LOST RIVER ROAD	0.76	\$0.00	\$3,800.00	\$3,800.00
214-002-000-000-00000	MOUNT CILLEY ROAD [OFF]	2.50	\$0.00	\$7,500.00	\$7,500.00
216-001-000-000-00000	TRIPOLI ROAD	111.00	\$0.00	\$177,000.00	\$177,000.00
220-001-000-000-00000	DANIEL WEBSTER HWY. [OFF]	146.00	\$0.00	\$88,100.00	\$88,100.00
220-002-000-000-00000	DANIEL WEBSTER HWY. [OFF]	3.60	\$0.00	\$8,100.00	\$8,100.00
224-011-000-000-00000	LADY SLIPPER ROAD	1.40	\$0.00	\$4,200.00	\$4,200.00
TOTAL		372.94	\$3,410,560.00	\$1,741,900.00	\$5,152,460.00

TOWN CLERK'S REPORT

January 1, 2023 to December 31, 2023

Receipts January 1, 2023 to December 31, 2023

Motor Vehicle Registrations	\$314,073.06
Municipal Agent Fees	\$6,702.00
Town Clerk Fees	\$4,902.00
Due to State Motor Vehicles	\$117,234.77
Election & Registration	\$400.00
Vital Records	\$725.00
Due to State Vital Records	\$1,390.00
Dog Licenses	\$2,036.00
Due to State Dog Licenses	\$608.50
OHRV	\$495.00
Due to State OHRV	\$11,499.00
Hunting & Fishing Licenses	\$36.00
Due to State Hunting & Fishing Licenses	\$1,471.50
Online Fees	\$520.50
Replace Bad Check	\$25.00
	\$462,118.33

Remittances to Treasurer January 1, 2023 to December 31, 2023

Motor Vehicle Registrations	\$314,073.06
Municipal Agent Fees	\$6,702.00
Town Clerk Fees	\$4,902.00
Due to State Motor Vehicles	\$117,234.77
Election & Registration	\$400.00
Vital Records	\$725.00
Due to State Vital Records	\$1,390.00
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Hunting & Fishing Licenses	\$36.00
Due to State Hunting & Fishing Licenses	\$1,471.50
Online Fees	\$520.50
Replace Bad Check	\$25.00
	\$462,118.33

Respectfully Submitted,

Judy Welch
Town Clerk



ARE NOW AVAILABLE
FOR PURCHASE

Yearly Fees

Male or Female Dog	\$ 9.00
Neutered or Spayed Dog	\$ 6.50
Seniors 65 & Over 1st Dog	\$ 2.00

A charge of \$1 for each month if fees are not paid before June 1, 2024

For your convenience, you can license online at www.woodstocknh.gov or mail a copy of your prior year's license to the Town Clerk's Office with the appropriate fee, proof of rabies, and stamped self-addressed envelope.

For more information or if you have questions please contact, Judy Welch, Town Clerk at townclerk@woodstocknh.gov or 745-8752 .



STATE LAW RSA 466:13 Forfeiture. – Whoever is the owner or keeper of a dog and who fails to license or renew the dog license pursuant to RSA 466:1 shall forfeit \$25 to the town or city clerk of the municipality in which the dog is kept. If the forfeiture is not made to the town or city clerk within 15 calendar days of the notice of forfeiture, the case may be disposed of in a district court as a violation with a fine not to exceed \$50, notwithstanding the provisions of RSA 651:2, IV. A forfeiture shall not relieve the owner or keeper of the requirement of proper licensing of the dog as required by RSA 466:1. Any forfeitures collected under this section may be retained by the city or town for the administration and enforcement of this chapter.



New Hampshire
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Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2022	Year: 2021	Year: 2020
Property Taxes	3110		\$349,070.55	\$33.20	\$3,816.88
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$112.34		
Excavation Tax	3187				
Other Taxes	3189		\$107,850.59	(\$1.26)	\$2.42
Property Tax Credit Balance					
Other Tax or Charges Credit Balance			(\$15,070.90)		

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2022	
Property Taxes	3110	\$5,628,438.00		
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185	\$4,448.69		
Excavation Tax	3187	\$273.64		
Other Taxes	3189			
Utility - Sewer		\$286,789.32	\$95,071.44	
Utility - Water		\$330,663.35	\$141,654.45	

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2022	2021	2020
Property Taxes	3110	\$4,208.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$3,471.17	\$16,105.88	\$103.10	\$93.10
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$6,258,292.17	\$694,794.35	\$135.04	\$3,912.40



New Hampshire
Department of
Revenue Administration

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Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$5,260,825.37	\$261,332.08	\$29.90	\$53.91
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$4,448.69	\$112.34		
Interest (Include Lien Conversion)	\$3,471.17	\$16,105.88	\$103.10	\$93.10
Penalties				
Excavation Tax	\$273.64			
Other Taxes				
Conversion to Lien (Principal Only)	(\$3.56)	\$99,395.39	\$0.69	
Utility - Sewer	\$262,558.94	\$130,889.00	\$14.89	
Utility - Water	\$290,404.14	\$178,651.00	(\$16.84)	
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$4,155.00			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Utility - Sewer	\$637.50	\$375.00		
Utility - Water	\$787.50	\$375.00		
Current Levy Deeded				



New Hampshire
Department of
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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$369,589.36		\$3.30	\$3,762.97
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes	\$65,276.23	\$8,032.87		\$2.42
Property Tax Credit Balance	(\$1,923.73)	(\$474.21)		
Other Tax or Charges Credit Balance	(\$2,208.08)			
Total Credits	\$6,258,292.17	\$694,794.35	\$135.04	\$3,912.40

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$442,061.13
Total Unredeemed Liens (Account #1110 - All Years)	\$114,590.51



New Hampshire
Department of
Revenue Administration

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Lien Summary						
Summary of Debits						
	Last Year's Levy	Prior Levies (Please Specify Years)				
	Year:	2022	Year:	2021	Year:	2020
Unredeemed Liens Balance - Beginning of Year			\$73,722.92		\$87,234.88	
Liens Executed During Fiscal Year		\$106,750.81				
Interest & Costs Collected (After Lien Execution)		\$2,699.80	\$6,744.55		\$23,592.49	
Total Debits	\$0.00	\$109,450.61	\$80,467.47		\$110,827.37	
Summary of Credits						
	Last Year's Levy	Prior Levies				
		2022	2021	2020		
Redemptions		\$42,078.99	\$36,308.52	\$74,730.59		
Interest & Costs Collected (After Lien Execution) #3190		\$2,699.80	\$6,744.55	\$23,592.49		
Abatements of Unredeemed Liens						
Liens Deeded to Municipality						
Unredeemed Liens Balance - End of Year #1110		\$64,671.82	\$37,414.40	\$12,504.29		
Total Credits	\$0.00	\$109,450.61	\$80,467.47		\$110,827.37	

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$442,061.13
Total Unredeemed Liens (Account #1110 -All Years)	\$114,590.51

Cheryl Bourassa
Tax Collector

TAX COLLECTOR'S REPORT
WATER RENT
December 31, 2023

Uncollected Taxes

Beginning of Year	2023	2022...
Water Taxes		\$ 52,918.28
Interest		
Other - Credits		\$ (16.84)

Taxes Committed this Year

Water Taxes	\$330,663.35	\$141,654.45
Interest/Costs	432.81	3,370.16
Other		

Overpayment

Water Taxes	-	-
Interest		
Refunds	-	-

TOTAL DEBITS	\$331,096.16	\$197,926.05
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Remitted to Treasurer

Water Taxes	\$290,404.14	\$178,634.16
Interest/Costs	432.81	3,370.16
Conversion to Lien (Principal)	(1.78)	9,708.06
Conversion to Lien (Interest)		506.77
Other		

Abatements

Water	\$ 787.50	\$ 375.00
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Uncollected

Water	\$ 40,624.54	\$ 5,026.94
Other		
Credits	(1,151.05)	(274.24)
TOTAL CREDITS	\$331,096.16	\$197,346.85

Cheryl Bourassa
Tax Collector

TAX COLLECTOR’S REPORT
SEWER RENT
December 31, 2023

Uncollected Taxes		
Beginning of Year	2023	2022...
Sewer Taxes		\$ 54,950.31
Interest		
Credits		
Taxes Committed this Year		
Sewer Taxes	\$286,789.32	\$ 95,071.44
Interest	358.39	2,293.68
Other		
Overpayment		
Sewer Taxes	-	-
Interest		
Refunds		
Sewer	-	-
TOTAL DEBITS	\$287,147.71	\$152,315.43
Remitted to Treasurer		
Sewer Taxes	\$262,558.94	\$130,903.89
Interest	358.39	2,293.68
Conversion to Lien (Principal)	(1.78)	15,173.11
Conversion to Lien (Interest)		841.86
Other		
Abatements		
Sewer	\$ 637.50	\$ 375.00
Uncollected		
Sewer	\$ 24,651.69	\$ 3,008.35
Interest		
Credits	(1,057.03)	(199.97)
TOTAL CREDITS	\$287,147.71	\$152,395.92

Cheryl Bourassa
Tax Collector

TREASURER'S REPORT
GENERAL FUND YEAR ENDING
December 31, 2023

Cash in Hand of Treasurer, January 1, 2023	\$ 2,922,433.50
Receipts in 2023	<u>\$13,780,251.84</u>
Total	\$16,702,685.34
 Less Payments in 2023	 <u>\$13,896,465.47</u>
 Cash in Hand of Treasurer, December 31, 2023	 \$ 2,806,219.87

Respectfully Submitted,

Eleanor Harvey
Town Treasurer

CAPITAL RESERVE ACCOUNTS
Year Ended December 31, 2023

The Woodstock Trustees of the Trust Funds managed 24 Capital Reserve/
Trust Fund Accounts in 2023.
The December 31st balances are as follows...

Water Department	\$373,981.34
Highway Dept. Heavy Duty Vehicle	\$152,413.28
Solid Waste Facility Improvement	\$38,072.03
Sewer Department	\$162,576.51
Retirement	\$3,310.94
Highway Garage Bond	\$423,537.52
Fire Truck	\$58,825.57
Cemetery Improvement	\$35,998.26
Cemetery Maintenance	\$6,596.60
Main Street Revitalization	\$36,257.68
Library Computer Equipment	\$12,465.12
Perpetual Care	\$7,593.05
Haughy Memorial	\$8,077.60
Highway Maintenance	\$205,680.10
Town Building Maintenance	\$234,121.31
Fire Department Equipment	\$23,077.85
Revaluation	\$117,697.51
Highway Block Grant	\$221,499.91
Paving	\$84,646.06
Woodstock Firefighter Fund	\$36,504.14
Record Preservation	\$10,887.35
Police Equipment	\$1,833.58
Fadden Fountain Fund	\$2,647.97
Community Center Improvements	\$15,273.32
TOTAL BALANCES	<u>\$2,273,574.60</u>

Respectfully Submitted,

Kim Dunham
Helen Jones
Kara Sellingham
Trustees of Trust Funds

SUMMARY OF RECEIPTS

Year Ended December 31, 2023

Revenue From Taxes

Property Taxes	\$5,592,548.17
Tax Liens Redeemed	\$153,118.52
Yield Taxes	\$4,561.03
Interest Received on Taxes	\$47,152.55
Land Use Change Tax	\$0.00
Gravel Tax	\$273.64
Water Rent	\$478,744.58
Water Rent Interest	\$2,865.97
Sewer Rent	\$408,634.16
Sewer Interest	\$2,613.57

TOTAL TAXES	\$6,690,512.19
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Licenses, Permits & Fees

2023 Motor Vehicle	\$314,073.06
2023 Dog Licenses	\$2,036.00
2023 Due to State Dog Licenses	\$608.50
2023 Town Clerk Fees	\$4,902.00
2023 Municipal Agent Fees	\$6,702.00
2023 Due to State Motor Vehicles	\$117,327.97
Election & Registration	\$400.00
Building Permits	\$1,710.00
Parking Tickets	\$150.00
Tipping Fees	\$46,714.36
Recycling Fees	\$15,617.40
Community Center/Recreation	\$34,499.00
2023 Hunting & Fishing Income	\$36.00
2023 Due to State Hunting & Fishing Income	\$1,471.50
2023 OHRV Income	\$495.00
2023 Due to State OHRV Income	\$11,499.00
2023 Vital Records	\$725.00
2023 Due to State Vital Records	\$1,390.00

TOTAL LICENSES, PERMITS & FEES	\$ 560,356.79
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Federal Government

Payment in Lieu of Taxes	\$106,970.65
Other Grants	\$4,882.75

TOTAL FEDERAL GOVERNMENT	\$111,853.40
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From State

Fire Grants	\$0.00
Sewer Grants	\$70,968.06
Water Grants	\$38,100.00

Woodstock, New Hampshire

Room & Meals Income	\$135,483.01
Railroad Fund	\$3,521.10
HealthTrust Reimbursement	\$0.00
Highway Block Grant	\$40,049.34
Municipal Aid	\$0.00
Water Pollution	\$20,190.00
From Other Governments	\$40,000.00
TOTAL FROM STATE	\$348,311.51

Income From Departments

Financial Administration	\$2,999.00
Pistol Permits	\$0.00
Planning Board	\$1,729.38
Library Income	\$40.00
Library Grant - Programs	\$755.00
Police Department	\$1,478.87
Police Department - Road Detail Cruiser	\$2,295.00
Police Department - Special Detail Officer	\$4,620.00
Highway Income	\$4,936.29
Sewer Department Income	\$537.50
Water Department Income	\$3,727.50
TOTAL INCOME FROM DEPARTMENTS	\$23,118.54

Miscellaneous Sources

Due to Police Employee Share Medi - Special Details	\$67.00
Due to Police Employee Share FICA - Special Details	\$286.45
Due to Police Retirement - Special Details	\$1,565.25
Interest on Deposit	\$101,653.41
Online Log Fee	\$2,103.00
STD Reimbursement	\$2,819.60
Insurance Claims	\$5,753.45
Replace Bad Checks	\$225.00
UC Returns	\$45.00
Sale of Town Property	\$482,352.50
Franchise-Cable TV	\$11,695.35
Sewer Buy-In Fees	\$22,218.00
Water Buy-In Fees	\$7,688.80
Plymouth District Court	\$700.00
Anna Prints	\$0.00
Main Street Revitalization	\$2,700.00
Other Misc. Revenue	\$51,104.31
Proceeds Long Term Bond	\$0.00
TOTAL MISCELLANEOUS	\$692,977.12
GRAND TOTAL REVENUES 2023	\$8,427,129.55

DETAILED SUMMARY OF PAYMENTS

Year Ended December 31, 2023

Acct. No.	Purpose of Appropriation	Actual Expenditures
General Government		
4130-39	Executive	\$170,524.33
4140-49	Election, Reg. & Vital Statistics	\$35,752.93
4150-51	Financial Administration	\$203,955.67
4153	Legal Expense	\$23,770.27
4155-59	Personnel Administration	\$479,243.47
4191-93	Planning & Zoning	\$7,130.56
4194	General Government Bldg.	\$84,356.70
4195	Cemeteries	\$19,191.27
4196	Insurance	\$47,897.88
4197	Advertising & Reg. Assoc.	\$800.00
4199	Other General Government	\$0.00
Public Safety		
4210-14	Police	\$632,475.54
4215-19	Ambulance	\$125,000.00
4220-29	Fire	\$85,353.85
4240-49	Building Inspection	\$1,068.70
4290-98	Emergency Management	\$7,755.20
4299	Other (Inc. Communications)	\$27,147.79
Highways & Streets		
4312	Highways & Streets	\$179,860.20
4316	Street Lighting	\$23,634.94
4319	Other	\$0.00
Sanitation		
4324	Solid Waste Disposal	\$323,882.76
4326	Sewage Collection & Disposal	\$517,671.03
4332	Water Distribution & Treatment	\$488,307.08
Health & Welfare		
4411	Health Admin. Operating	\$45.00
4414	Pest Control	\$1,930.00
4415-19	Health Agencies & Hospitals	\$4,250.00
4441-42	Adm. & Direct Assistance	\$8,885.86
4445-49	Vendor Payments & Other	\$15,718.00

Culture & Recreation		
4520-29	Parks & Recreation	\$31,412.20
4550-59	Library	\$72,525.62
4583	Patriotic Purposes	\$16,471.93
4589	Other Culture & Recreation	\$303,349.46
Conservation		
4611-12	Adm. & Purchase of Nat. Resources	\$1,450.00
Economic Development		
4651-59	Common/Flowers	\$2,358.00
Debt Service		
4711	Princ.-Long Term Bonds & Notes	\$33,251.13
4721	Int.-Long Term Bonds & Notes	\$3,569.66
4723	Int.-Tax Anticipation Notes	\$0.00
Capital Outlay		
4902	Machinery, Vehicles, Equipment	\$180,415.61
4903	Buildings	\$0.00
4909	Improvements Other than Bldgs.	\$171,004.86
Operating Transfers Out		
4915	To Capital Reserve Fund	\$1,065,166.00
	Other Governments	\$0.00
TOTAL EXPENSES 2023		<u>\$5,396,583.50</u>

TOWN OFFICIALS AND EMPLOYEE SALARIES 2023

Abel, Brandon J.	Police Department*	\$59,922.39
Arias, Luis A.	Police Department*	\$12,503.85
Aurelio, Michelle L.	Library Assistant	\$1,933.39
Avery, Barbara D.	Library Assistant	\$15,360.78
	Supervisor of the Checklist	
Ayotte, Clifford A.	Public Works Department	\$2,746.88
Baker, Ryan P.	Fire Department	\$109.86
Baron, Ryan M.	Fire Department	\$138.39
Bennett, Lauren C.	Fire Department	\$2,394.54
Bourassa, Cheryl M.	Administrative Assistant	\$60,811.60
	Deputy Town Clerk	
	Tax Collector	
Boyle, James P.	Public Works Department	\$32,439.92
Burman, Ishpreet	Library Assistant	\$3,922.71
Chapman, D. Kenneth	Moderator	\$330.00
Chesebrough, Constance D.	Ballot Clerk	\$202.50
Chouinard, James A.	Police Department*	\$40,041.00
Clark, Tyler W.	Fire Department	\$545.73
Cole, Matthew I.	Fire Department	\$375.63
Corbeil, Garrett K.	Fire Department	\$341.06
Desjardins, Faith C.	Supervisor of the Checklist	\$210.00
DiLorenzo, Christopher F.	Fire Department	\$1,831.20
Donahue Jr., Michael J.	Public Works Department*	\$61,267.63
	Fire Department	
Dunham, Kimberly L.	Trustee of Trust Funds	\$600.00
Dutilly, Matthew S.	Fire Department	\$194.78
Englert, Fred	Fire Department	\$3,409.27
Freeman, Stanley	Ballot Clerk	\$202.50
Gilcoine, Ryan B.	Part-Time Police Department	\$3,178.68
Hartshorn, Joshua W.	Fire Department	\$54.93
Harvey, Eleanor K.	Treasurer	\$6,560.00
	Ballot Clerk	
Harvey, Robert J.	Custodian	\$1,255.68
	Fire Department	
Hoynoski, Seth M.	Police Department*	\$102,395.97
Jones, Helen	Trustee of Trust Funds	\$810.00
	Supervisor of the Checklist	
Jones, Tyler J.	Fire Department	\$2,146.46
Kelley, Jason S.	Fire Department	\$742.50
Lapointe, Daniel A.	Fire Department	\$1,091.06
Learned, Seth I.	Police Department*	\$16,871.80
MacAuley, Aaron P.	Fire Department	\$1,817.50
MacDonald, Andrew E.	Fire Department	\$1,838.06

Woodstock, New Hampshire

MacKay, John	Fire Department	\$13,920.69
Masse, Kevin R.	Fire Department	\$5,461.71
Millar, Kevin D.	Police Department*	\$133,792.40
Partridge Jr., John R.	Fire Department	\$279.04
Pelletier, Wendy L.	Librarian	\$36,685.58
Polimeno, John	Assistant Moderator	\$210.00
Polimeno, Maureen	Ballot Clerk	\$202.50
Rand, Richard G.	Selectperson	\$1,451.00
Reardon, Charyl	Selectperson	\$4,800.00
Recco, Ethan A.	Police Department*	\$76,751.54
Rice, Margaret O.	Ballot Clerk	\$202.50
Rice, Scott G.	Selectperson	\$1,451.00
Riley, Catherine A.	Assessing Clerk	\$21,817.73
	Budget Committee Secretary	
	Planning Board Secretary	
Russell, Dylan M.	Fire Department	\$5,133.31
Sabourn, Melissa	Ballot Clerk	\$60.00
Sabourn, Thomas	Fire Department	\$5,128.59
Scrafford, Elizabeth J.	Police Department*	\$15,971.62
Sellingham, Kara L.	Trustee of Trust Funds	\$600.00
Stahler, Robert B.	Building Inspector	\$888.00
Tardif, Diana R.	Supervisor of the Checklist	\$457.50
Tomaso, David B.	Fire Department	\$1,307.86
Tomaso, Sean V.	Fire Department	\$632.64
Vale, Kelsey M.	Police Department*	\$42,764.15
Vance, Justin	Fire Department	\$6,203.17
Vigneault, Zachary F.	Fire Department	\$44.18
Welch, Dakema L.	Ballot Clerk	\$60.00
Welch, Estela A.	Custodian	\$11,136.30
Welch, Judy L.	Administrator*	\$82,458.70
	Welfare Officer	
	Town Clerk	
	Deputy Tax Collector	
Welch, Michael D.	Public Works Department*	\$83,257.76
Welch, Steven	Public Works Department	\$16,085.00
Woods, Shawn M.	Fire Department	\$5,399.43

**Includes Overtime*

SELECTMEN'S 2023 ANNUAL REPORT

With gratitude for the countless contributions from members of our community, we are delighted to present the Board of Selectmen's report for the year 2023. Throughout this past year, the Board, alongside dedicated staff and volunteers, engaged in a diverse array of initiatives. It is through the unwavering commitment and enthusiasm of all individuals connected to our town that we have achieved many things. We extend our sincere appreciation for everyone's dedication, recognizing that while we cannot detail every accomplishment, we eagerly embrace the chance to highlight some of the noteworthy achievements from the past year.

Accomplishments in 2023:

- The Town's departments and the Selectmen have worked hard to keep the Town's portion of your property tax bills down. The Town's portion of the 2023 tax rate is \$8.40, dropping \$.29 from 2022. This is the lowest it has been since 2017. The 2023 total tax rate is \$19.44. Department Heads are responsible with their budgets making their best efforts to return money to the Town when possible and this year 18% of the 2023 unaudited budget will be returned to our general fund.
- In September 2022, Cathy Riley joined us, assuming the role of part-time assistant to Judy. She serves as secretary and provides support for the Planning Board and Budget Committees, as well as assisting the Town's assessing company as the Assessing Clerk. Cathy has seamlessly integrated into the Town Office team, swiftly mastering the intricacies of her position.
- Selectmen Rice, Public Works Director Mike Welch, Administrator Judy Welch, and the Town's Water and Wastewater vendors have been working on ten Water and Wastewater grants which have funded infrastructure projects, including but not limited to Asset Management plans, Energy Efficiency Audits and Implementations, Cyber Security, and Strategic Planning.
- The Highway Department also received a \$40,000 Grafton County ARPA grant towards the build of the new Town Highway Garage Sand and Salt Shed.
- Our Fire Rescue Department continues to recruit, train, and develop its members to offer critical services to the Town of Woodstock. At the 2023 Town Meeting, you graciously approved the purchase of a new 3000 Gallon Tanker Truck to better equip the department for improved response to various types of calls for service as the community continues to grow and requests for service increase. This pumper truck is scheduled to arrive in early summer 2024. The Fire Department is also working on securing a grant for up to \$65,000 to help offset some of the cost of the new pumper truck.
- We are grateful for the service of our Police Department and Chief Millar's leadership during what was a period of staffing shortage and turnover. We are excited to welcome three new officers to our department. Please help us in welcoming Officer Abel, Lieutenant Chouinard, and Officer Vale. The Chief and his staff continue to do a great job of meeting the demands of current calls for service and our community's needs.

- The Planning Board continues to focus on long-term planning projects, including updates to the Master Plan, Subdivision Regulations, and Town land-use ordinances.
- The Moosilauke Public Library continues to introduce programs and activities including but not limited to Story Time, Story Time at the Peeling Park, Movie Nights, presentations, and a few new activities for Tweens and Teens. We are lucky to have such enthusiastic Library staff and trustees who are invested in providing a great benefit to our residents and youth.

Our Departments, Budget Committee, and Board do their best to develop and put forth a responsible budget and warrant which addresses the Town's needs in a fiscally responsible manner. On the 2024 Town Warrant there are a couple of Articles we would like to include some additional information for your consideration:

- Article 2: You may remember a Warrant Article referencing the Floodplain Ordinance from last year. Your approval of that article last year laid the groundwork for the current year's Warrant Article. Article 2 for this year is a proposal from the Planning Board and Selectmen seeking approval for an amendment to the existing Floodplain Ordinance. It's crucial for us to support this Warrant Article, as it entails adopting the new Floodplain Maps provided by FEMA. Doing so will enable residents classified in Floodplain areas to benefit from reduced rates on their Floodplain insurance. Additionally, it ensures the Town remains compliant with FEMA regulations, allowing us to maintain membership in the National Floodplain Insurance Program.
- Article 24: This is a petition Warrant Article received by the Town. The Selectmen and the Budget Committee DO NOT recommend this article. Article 24 seeks for the residents of Woodstock to vote to eliminate the use of New Hampshire's Secretary of State approved Electronic Voting Devices during elections. If this article were to pass, it would require all election ballots to be counted by hand only by election officials. Discontinuing the use of electronic voting devices and solely relying on manual counting could present challenges related to accuracy (Electronic voting devices can minimize human errors in the counting process) and efficiency (manual counting is typically slower and more labor-intensive, potentially delaying the announcement of election results) in the election process.

In the coming year, just as in the past, we anticipate encountering fresh challenges and celebrating new triumphs. Nevertheless, we will navigate these endeavors together as a unified community. The ongoing dedication and effort demonstrated by our employees, volunteers, and residents remain integral to preserving Woodstock's unique charm and appeal. We encourage everyone to uphold the spirit of community and respect that is essential in preserving what makes Woodstock special! Our heartfelt gratitude extends to all who tirelessly strive to deliver exemplary service to both our citizens and visitors, and to the voters and residents whose steadfast support sustains us.

Respectfully Submitted,

R. Gil Rand
Charyl Reardon
Scott Rice



NORTH COUNTRY COUNCIL

161 Main Street • Littleton, NH 03574 • 603.444.6303
info@nccouncil.org • www.nccouncil.org

2023 ANNUAL REPORT

North Country Council Regional Planning Commission and Economic Development District is one of nine regional planning commissions in New Hampshire established by RSA 36:46. The Commission's region consists of serving 50 communities and 25 unincorporated places in the northern third of New Hampshire. The Council serves in an advisory role to local governments in order to promote coordinated planning, orderly growth, efficient land use, transportation access, and environmental protection. The Council's professional staff provides transportation, land use, economic development, community, and environmental planning services; geographic information services (GIS); data collection and analysis; grant writing; grant administration; facilitation; and project management.

In 2023, the North Country Council undertook the following activities in the region:

Launched the new website in June!

Collaborated with other Regional Planning Commissions through the NH Association of Regional Planning Commissions and Director meetings in Concord.

Supported efforts and attended regional planning and municipal conferences.

Bulk ordered and distributed New Hampshire Planning and Land Use Regulation books to local land use boards (estimated savings of \$75.00 per book).

Transportation

Staff completed over 160 traffic counts during the 2023 collection season.

A major update to the Regional Transportation Plan (RTP) was approved by the North Country Transportation Advisory Committee (TAC) and Council Representatives. This update consisted of an expanded regional context, background, goals, objectives, corridor datasheets, and updated challenges & opportunities and maps section.

Staff worked with communities throughout the year on noted transportation concerns and opportunities. These included different funding options, community projects for on-call engineering support services, and coordinating meetings with local officials and other agencies.

Began the Ten-Year Transportation Improvement Plan process, including work by the Transportation Advisory Committee (TAC) to finalize the regional project priority rankings and the approval of the initial funding allocation. Two projects were submitted to the NHDOT on behalf of the region.

Staff attended 4 Governor’s Advisory Commission on Intermodal Transportation (GACIT) hearings during September 2023 and presented regional projects at 3 of these meetings.

Economic Development

Coordinated 6 comprehensive Economic Development Committee (CEDS) meetings. Focusing on connecting resources in the region, learning about innovative strategies for improved economic prosperity, and sharing regional information as well as adopting the [2023-2028 CEDS update](#) that was also adopted by the Council’s Board of Directors. We welcomed the new EDA Maine and New Hampshire field representatives for a two-day tour of the region and various Economic Development projects and opportunities.

[The Regional Housing Needs Assessment \(RHNA\)](#) was updated and adopted by the Board of Directors. The new 5-year RHNA is complete with data, projections for the future, and, most importantly, tools! Visit our website to see more about this report!

9 communities in the region were awarded Housing Opportunity Planning (HOP) Grants for planning, demolition, and housing construction. This includes five (5) communities that have partnered with the Council to complete Opportunity Planning Grants and make regulatory changes in an effort to reduce barriers to housing production.

Staff reviewed and responded to 3 Developments of Regional Impact over the course of the year.

The Council continued to assist the Northern Border Regional Commission (NBRC) & State of NH Bureau of Economic Affairs (BEA) in providing development assistance to potential and awarded grantees. In 2023, the Council provided pre-project development coaching assistance to over 25 NBRC applicants, assistance to 10 new NBRC grantees in getting NTP, and technical assistance to NHBEA Capacity Consultant ADG for statewide program support to over 30 NBRC active grantees.

Continued work with 3 regional employer groups to bring employer housing conversation toward action using the NH Employer Workforce Through NHFA funding.

Continued to assist Coos County with the Coos County Broadband Committee, as well as providing technical support to the Carroll County Broadband Committee.

Environmental Planning

North Country Council assisted in coordinating and staffing 2 Household Hazardous Waste events for the Pemi-Baker Solid Waste District (PBSWD). There were 289 participants that brought the equivalent of 4,000 gallons of hazardous materials that were removed from the waste stream.

The Council collaborated with Sace Headwaters Alliance, NH Fish & Game, NH Geological Survey of DES and Green Mountain Conservation Group, and NH Association of Conservation Commissions for the Saco River Watershed Stream Crossing Assessment project.

Resiliency & Emergency Planning

Staff supported the development of a North Country Food and Agriculture Council made up of industry leaders, businesses and organizations who has formed a Steering Committee and hosted two annual food and agriculture summits.

Staff are facilitating the development of a North Country Climate Resiliency Resource Guide for businesses and communities through a collaborative effort the Council is providing for regional environmental, education, and outdoor organizations and businesses working on climate resiliency.

North Country Council is providing support and facilitation for the newly formed North Country Arts and Culture Collaborative that is bringing together leadership, businesses, and organizations within the Arts and Culture industry to develop a strategic plan to support the arts and the creative economy.

Mapping and Data Analysis

North Country Council developed ArcGIS Online Hubs to be a resource for the region. The Hubs offer spaces to find grants, funding opportunities, and data resources that are applicable to the North Country. Users can find funding opportunities and data resources related to community & economic development, environmental, housing, transportation, business, arts & culture, and more!

Provided mapping and data services to communities throughout the region in support of project development and funding opportunities.



North Country Home Health & Hospice Agency

2023 ANNUAL REPORT

North Country Home Health a Hospice Agency provides quality services that include Hospice, Home Health, Palliative, and Long-Term Care. Within these services we also provide nursing, rehabilitation, social services, and homemaking in 51 towns, covering all of Coos County and northern Grafton County and we've expanded our territory south to Plymouth, NH. **In 2023, for the Town of Woodstock, we visited 3 patients on Long-Term Care and Palliative Care 14 times, provided Home Health services to 32 patients over 675 visits, and cared for 3 patients on Hospice Care over 61 visits.** Our providers visited your friends and neighbors in your community over 750 times in 2023 to provide vital care.

Hospice Care is centered on improving the quality of life for patients and supporting their caregivers in realizing goals and wishes. Our dedicated team, including physicians, nurse practitioners, nurses, social workers, home health aides, spiritual counselors, and volunteers, collaborates with patients to manage pain, address emotional and spiritual needs, and provide necessary medications and equipment. Beyond end-of-life care, we offer family and caregiver education, short-term inpatient treatment for challenging symptoms, and bereavement counseling for surviving loved ones. Choosing hospice is not a surrender, but a decision to focus on quality of life, offering a unique, compassionate approach that diverges from the traditional medical model.

Home Health Care plays a pivotal role in addressing the growing healthcare needs of our community. Our proficient clinical team adeptly monitors health issues and delivers disease management within the familiar confines of patients' homes, mitigating the necessity for more expensive healthcare alternatives like hospitalization or long-term institutional care. With a primary focus on restoring patients to their baseline, our dedicated nursing team and therapists work collaboratively. Given the heightened strain on hospitals over the past year, we've operated at an elevated capacity to alleviate their burden, creating space for much-needed beds. This increased demand has introduced a higher acuity of Home Health patients, presenting a unique challenge that we're committed to addressing with unwavering dedication.

Long-Term Care is committed to delivering essential home health aide, homemaking, and companion services to individuals facing challenges in performing vital activities of daily living independently, including bathing,

dressings, meal preparation, and household tasks. These services are particularly designed to assist those with physical, medical, or mental limitations, enabling them to maintain their independence. Our focus is to support the elderly and disabled, facilitating their ability to stay in the comfort of their homes while averting hospital readmissions and preventing the need for long-term institutionalization. By addressing these fundamental needs, we strive to enhance the quality of life for those we serve.

Our Palliative Care Program, launched as a pilot in 2019, has rapidly expanded from its initial 5 patients to now encompass 112 active patients. Distinguished by its primarily home-based approach, our Advanced Practice Registered Nurses (APRNs) and Social Workers engage with patients in their homes to delve into discussions about their serious illnesses, advanced care planning, code status, goals, wishes, and, most importantly, what holds significance for them. While the program targets individuals with serious illnesses, it doesn't necessitate terminal conditions, as Hospice does. Recognizing the broad spectrum of patients in need, especially in our service territories, NCHHA fills a crucial gap between Home Health services for recovery and Hospice services for terminal cases. Palliative Care acts as a vital bridge, offering support for those with serious illnesses who may not be ready for Hospice services yet.

The team at the North Country Home Health a Hospice Agency, along with our esteemed Board of Directors, expresses profound gratitude to the Town of Woodstock for their unwavering support of our agency. This steadfast commitment enables us to fulfill our mission of delivering services to individuals, irrespective of their ability to pay. Our dedication extends to providing essential services in the Town of Woodstock, ensuring that clients and their families can reside in the familiarity of their homes within a safe and supportive environment. By doing so, we aim to enhance overall health outcomes within the community and uphold our commitment to fostering well-being in the lives of those we serve.

Respectfully,



Ren Anderson,

Senior Manager of Philanthropy & Community Engagement

**HEALTH OFFICER
2023 ANNUAL REPORT**

This year we monitored a deficiency relating to a public water system owned by a private business, in the Town of Woodstock.

A public water system is defined by law [RSA 485:1-a] as any water system supplying 15 or more service connections or 25 or more people.

As such, the system owner is required to comply with testing requirements and provide a sample for testing to the Department of Environmental Services. Failure to comply can result in legal action taken by the State of New Hampshire.

The Department of Environmental Services was ultimately able to gain compliance and the matter was resolved to the satisfaction of the State.

In addition, we had the opportunity to work on multiple cases involving homelessness, mental health and substance abuse while in a law enforcement capacity. The Health Officer's role is not punitive but more educational with a duty to prevent and protect public health.

Substance abuse remains a focus and an on-going problem for the Town of Woodstock and the State of New Hampshire.

Today there are programs and resources to assist you or your family in recovery. If you or someone you know needs help, please contact this office by telephone at (603) 745-8700, or in person at the Woodstock Police Department so we may connect you with the most appropriate resources.

Respectfully,

Kevin D. Millar
Health Officer



American Red Cross

Northern New England Region

2023 ANNUAL REPORT

As we look ahead to the new year, we take a moment to reflect on our profound gratitude to the municipal partners who help us deliver our lifesaving mission in our community. With your support, we are able to ensure the health, safety, and preparedness of our friends and neighbors throughout Northern New England.

Last year, our staff and volunteer workforce provided an array of services throughout the Northern New England region:

- We made **700 homes safer** by installing **2,177** smoke detectors and educating **897** families about fire safety and prevention through our Home Fire Campaign.
- Trained **42,950 people** in first aid, CPR, and water safety skills. (training data for county level).
- We collected over **133,100 units of blood**. Hospitals throughout Northern New England depend on the American Red Cross for these collections.
- In our region, over **3,400** service members, veterans, and their families received supportive services through our Service to the Armed Forces department.

Your American Red Cross remains committed to providing relief and support. We do this with the help of our incredible volunteers and donors, including you, our friends in Woodstock. *This year, we respectfully request a municipal appropriation of **\$750.00**.* These funds will directly benefit individuals and families right here in our region, who benefit from our unique services at no cost.

For more information about the work we've been doing in your area, please refer to the attached Service Delivery sheet for Grafton County. If you have any questions, please call us at 1-800- 464-6692 or supportnne@redcross.org.

Warmly,

Lauren Jordan
Development Coordinator



American Red Cross
Northern New England Region

Grafton County Service Delivery
July 1, 2022 - June 30, 2023

Disaster Response

In the past year, the American Red Cross has responded to **24 disaster cases** in **Grafton County**, providing assistance to **44 individuals**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave people of your local Fire and Police Departments as they answer the call to keep your residents safe.

Town/City	Disaster Events	Individuals
Campton	1	3
Canaan	3	3
Holderness	2	5
Landaff	1	1
Lebanon	8	10
North Woodstock	1	2
Plymouth	2	7
Rumney	2	3
Thornton	1	2
West Lebanon	1	3
Woodsville	2	5

Home Fire Campaign

Last year, Red Cross staff and volunteers worked throughout Grafton County to educate residents on fire, safety and preparedness. We made **36 homes safer** by helping families develop emergency evacuation plans.

Blood Drives

We collected **3,638** pints of life-saving blood at **128** drives in Grafton County.



Training Services

Last year, **2,113 Grafton County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.



Service to the Armed Forces

We proudly assisted **39** of **Grafton County's Service Members, veterans and their families** by providing emergency communications and other services, including counseling and financial assistance.

Volunteer Services

Grafton County is home to **36 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that 90% of its staff is made up of volunteers; they are truly the heart and soul of our organization.





2023 ANNUAL REPORT

The Western White Mountains community - including **you, our staff, and the Board of Directors** - has always known that we're much stronger when we work together. The Chamber staff and Board of Directors would like to **thank you** for your continued investment in the region, as we work to connect businesses and people to create a thriving community.

We are excited to kick off another productive year for our Chamber. The Chamber is committed to: **sharing business resources** with all community members; **stimulating the local economy** by spotlighting area businesses and promoting area activities and attractions; **advocating for businesses** by maintaining relationships with local, state, and federal elected officials; and **connecting the community** through sharing of local events, business updates, state guidelines and business financial and education resources.

We were proud to continue our special events in 2023 - our annual Labor Day Rubber Ducky Regatta. The Regatta takes place in the town of Woodstock and is one that locals and visitors rally around year after year. This fun family-friendly event supports our scholarship fund, which is awarded each year to a graduating Lin-Wood High School senior.

This is YOUR AREA CHAMBER! You can help make this a stronger community and destination. We invite you to join us at our Chamber events, help promote the Chamber and other area events, participate in committee meetings, and share your input so we can serve you (*and the community*) better.

It is a pleasure to work with the town of Woodstock and we hope the Chamber's relationship with its businesses and residents continues to grow and strengthen for many years to come.

Sincerely,

A handwritten signature in black ink that reads 'Kim Pickering'.

Kim Pickering
Executive Director



PO Box 1060, Papermill Drive, Lincoln, NH
www.jeansplayhouse.com - 603-745-6032

2023 ANNUAL REPORT

After a very successful 10th anniversary in 2022, we were eager to jump into 2023 with even more performances and projects! It was a bit of a roller coaster year with some significant “ups” and a few challenging “downs,” but we made our way through it feeling extremely positive about the work we presented and growth of our programs thanks to the support of our Lincoln-Woodstock patrons and business partners, such as the assistance we received from the Town of Woodstock.

In support of our local community, we continued several important program and offerings:

- ✓ Our NH Resident Nights during the summer, which provided a record breaking number of locals with heavily discounted tickets to any and all of our professional musicals and plays.
- ✓ Our August Broadway Bound Youth Summer Camp, which included scholarships for several local children and provided arts education, taught by our out-of-state professional performers and staff.
- ✓ Discounted rental fees for the use of our facility to any and all local organizations who needed space.
- ✓ Well over three dozen free tickets and season passes donated to local non-profit organizations for their fundraisers and auctions.
- ✓ Heavily discounted group ticket rates for the Rec Program to come see our IMPACT Fairytale Theatre for Children, the Senior Center for multiple events, and the Lin-Wood School, both for our Wizard of Oz in Concert as well as our brand new production of A Christmas Carol, which hosted a student matinee attended by 4 different schools, including 146 audience members from the Lin-Wood School.

With the exception of July’s weather challenges, our attendance was quite high this year, including multiple shows that were sold out. Our Business Sponsors, playbill ads, individual donations, and business donations were also up thanks to our new Development Manager. While this was all fantastic news, it was evened out a bit by the emergency need for a commercial boiler during one of the coldest winters in recent history, and the continuing increase in expenses and overhead. That said, it was still a wonderful year thanks to many patrons and generous support, including the Town of Woodstock. We are grateful and continue to work at providing tourism, arts, and culture to our Lincoln-Woodstock Community and the surrounding areas.



Our Vision Statement: The Bridge Project takes a stand for what is possible: Possible for the Lincoln-Woodstock community, possible for our neighbors, and possible for ourselves. This program isn't about changing lives for people, but about providing the tools and support that empower people to change themselves and their choices for the better.

Mailing: PO Box 598 • North Woodstock, New Hampshire 03262
Business: 603-348-4009 • Email: tracy@thebridgeprojectnh.org

2023 ANNUAL REPORT

Our Vision Statement: The Bridge Project takes a stand for what is possible: Possible for the Lincoln-Woodstock community, possible for our neighbors, and possible for ourselves. This program isn't about changing lives for people but about providing the tools and support that empower people to change themselves and their choices for the better.

WOW, here we are going into our 7th year, and we seem to keep growing and helping more and more people in our community. Tracy Shamberger, the Executive Director and Life Coach, continues to run The Bridge Project and shares her experience, strength, and hope with as many as she can.

The Virago girls' and Zanoba boys' mentoring programs continue to grow, and we have been able to get more volunteers to help impact these amazing programs. Our new A.S.M.P. (After School Mentoring Program), which we implemented last year, has been a huge success. We are seeing 10-15 kids from 5th grade and up meet at the Bridge Project one day a week, where they form peer-to-peer support groups, learn self-care, teach positive self-image, how to be a good friend, how to feel our feelings without destructive behaviors, talk about mental illness and the list goes on. Hearing these young students talk about different issues with each other instead of hiding them or burying them somewhere else has been one of the most amazing experiences, not only for us but for the kids as well.

The Bridge Project continues to be a non-profit organization that is privately funded and not state-run, which allows us to assist where we see fit and help those who want to help themselves. We are teaching people to find the resources and help them navigate through that process rather than giving just a handout to solve that immediate problem. We know that there are always underlying causes that need to be addressed and worked on, and we are grateful we are able to be there for those who need and want to better themselves.

As we continue to BRIDGE the gaps between our clientele and the resources needed for a positive life change, we want to ensure that we are **THANKING** our amazing community. Our work is not able to happen without the generous support from our community and the people who continue to give back.

Thank you again for all your support. Tracy Shamberger and our amazing board members. Rory Parnell, Michael Parnell, Jay Polimeno, Marcus Corey, Roberta Vigneault, Peggy Rice, Drew Lindow, Molly Rice-Norby, Margaret LaBarge

Community is much more than belonging to something; it's about doing something together that **makes belonging matter.** – *Brian Solis*

Mailing: PO Box 598
North Woodstock, New Hampshire 03262
Business: 603-348-4009
Email: tracy@thebridgeprojectnh.org



BRIDGE HOUSE Shelter & Veterans Services
260 Highland St., Plymouth, NH 03264

THANK YOU FOR MAKING THESE SERVICES POSSIBLE
Bridge House always prioritizes for Grafton County
residents & veterans

BRIDGE REPORT 2023

Dear Woodstock Board of Selectmen and Town Residents,

Bridge House Shelter & Veterans Advocacy requests an annual donation of \$2,000 from each Grafton County municipality.

Bridge House recognizes that towns are strapped and appreciates most giving what they can. Thank You!

Direct Services CY'23 for 3 Woodstock individuals - two women and one man totaling 251 days at \$150 per day is estimated at \$37,650. Direct Services include a bed, meals, transportation, medical, psychological, and dental advocacy, and case management and support.

ABOUT VETS...

Every year, BH has the opportunity to volunteer for the Common Man at the Sandwich Fair for one day generating money for the Bridge House Veterans account. This fall, Lou and Karen Perazzo showed up with their 30-year-old daughter Sarah, pictured below. The Porrazzo's have supported the shelter for years. This year they had a surprise. Thirty-year old Sarah, thriving with cerebral palsy, potted and sold 50 hydrangea plants last summer earning \$200. She then instructed her mom to purchase four \$50 gift certificates for Bridge House Veterans which Karen dropped off yesterday. The recipients of Sarah's generosity are Jim, USMC; Dennis, US Navy; Roger, US Army; and Mike, US Army. Thank you, Woodstock – as Sarah's Gift shows - It takes a village!

Gratefully,
Cathy B.





30 Exchange Street, Berlin NH 03570 | P: 603-752-7001 | www.tccap.org

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

2023 ANNUAL REPORT

Tri-County CAP is a Family of Programs, serving families in Coos, Carroll, and Grafton Counties. We are dedicated to improving the lives and well-being of New Hampshire's individuals, families, and communities. We provide opportunities and supports for people to learn and grow in self-sufficiency and to get involved in helping their neighbors and improving the conditions in their communities.

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

Annually we serve more than 24,000 individuals that reside over 4,455 sq. miles of Northern New Hampshire. TCCAP and our 16 service programs provide services to all residents of Coos, Carroll, and Grafton County's requesting and needing support.

During our Fiscal Year 2023 we served a Total of 178 Woodstock Clients valuing \$185,415 in services provided.

Tri-County Community Action Program thanks all communities and counties that we serve for their financial support of the programs, so that we may be able to continue to provide services to our community families in need.

Thank you,

Brenda Gagne, CPO
Tri County CAP



University of New Hampshire
Cooperative Extension

2023 ANNUAL REPORT

The mission of **UNH Cooperative Extension** is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions, working in collaboration with county, state and federal government. Some examples of how Extension has been working towards this mission in Grafton County are summarized below.

The Grafton County **4-H** program continued to promote intergenerational activities and build a positive community of youth and older adults. In addition to the annual carved pumpkin display at the nursing home, 4-H members showcased their animals at the county complex in the Spring, giving nursing home residents the opportunity to see the animals up close and share past experiences with the youth.

Through the **Community & Economic Development** program over 150 participants from 60 NH communities in all 10 counties, including eight Grafton County communities, completed the Housing Academy training program as part of the InvestNH Municipal Planning and Zoning Grant program. Participating communities worked to assess needs, identify strategies that fit their own communities' goals and implement strategies to address the housing crisis in NH.

A 4-part twilight meeting series on high tunnel management was presented in Grafton County by the **Food & Agriculture** staff. Over 50 people attended and 17 earned two pesticide recertification credits each towards keeping their applicator licenses current. Several participants reported putting what they learned to work on their own farms.

The **Food Safety** program offered several Safety Awareness in the Food Environment classes for food service workers and NH Food Pantry workers. Workshops were also held for NH homestead food processors on how to produce homemade food in NH legally and safely. The NH Jumpstart program continued with 12 farm participants (3 in Grafton County) who made positive changes in their produce food safety activities.

Natural Resources staff developed and/or presented 20 workshops or trainings on forestry and wildlife topics. These workshops and trainings reached a total of 1,004 participants across Grafton County, including adult learners and elementary and high school students.

Several community gardens, that resulted in donations to food pantries, continued to be managed by **Master Gardeners**. Projects to promote beneficial pollinators flourished as did a project to reclaim a section of Lake Mascoma in Enfield for recreational use. A virtual Master Gardener training was also launched.

Health and Well-Being programming in Grafton County was expanded in 2023, to focus on reducing healthcare costs and boosting nutrition, physical activity, food access and mental health. New programs included Master Wellness Volunteers, Boost Your Brain and Memory for older adults, and food security screenings at OB/Gyn clinics. Positive outcomes included participants learning to save an average of \$16 more a day on food and acquiring skills to support others in crisis (including those considering suicide).

To learn more about programs and resources that are available, please visit extension.unh.edu.

Respectfully Submitted,

Donna Lee

UNH Extension, *Grafton County Office Administrator*

EMERGENCY MANAGEMENT 2023 ANNUAL REPORT

Our year in review begins with an earthquake on February 26, 2023. According to USGS, the quake only measured 1.5 in magnitude but it was enough to be noticed by some residents as the epicenter was located in North Woodstock.

The rain came this spring and predictions of a wet summer rang true. Two thousand twenty-three is now considered to be historically “wet” and takes its place as one of the eighth wettest years on record.

Over the summer, preparations were made to schedule an update to our Hazard Mitigation Plan. Regular Hazard Mitigation meetings are scheduled to begin February 7, 2024 and will continue through July (all are welcome to attend and contribute).

With Hazard Mitigation fresh in our mind, December 18th brought a moderate storm which threatened property and flooded roads. The river crested its banks in multiple locations and our Fire Department was able to identify [both residential and commercial] propane tanks which were at risk of being swept down river.

When the water receded, only minor damage to private property and Town roads had been reported. State roads such as Daniel Webster Highway, Eastside Road, Lost River Road and Sawyer Mountain Highway, all sustained damage and were repaired promptly by New Hampshire DOT.

Whereas flooding events have become common in Woodstock, please consider relocating recreational vehicles, propane tanks and other property away from river banks and floodplains.

As always, we encourage residents to follow these simple steps to help be further prepared in the event of an emergency:

1. Have a Family Emergency Plan.
2. Create an Emergency Contact List for each family member to have on hand.
3. Gather an Emergency Supply Kit (minimum of 3 days of supplies/food/water).

Respectfully,

Kevin D. Millar
Emergency Management Director



258 Highland Street · PO Box 855 · Plymouth, NH 03264 · 1-855-654-3200

Let's go!

2023 ANNUAL REPORT

Transport Central is a 501 (c) (3) agency operating in Plymouth, NH, for the purpose of providing rides to qualified people that have no other means to get to a doctor's appointment or to seek medical treatment. A qualified person is either 60 years old or greater, disabled, or a veteran not otherwise served. Since its inception in 2013, Transport Central has been providing this service for any qualified person in our 19-town catchment area. In the last eight years, Transport Central has provided just over 28,000 rides, while our volunteer drivers have exceeded 1.3 million miles providing trips to citizens in need.

Another service offered by Transport Central is mobility management, where we work with the elderly and disabled clients to help solve their overall transportation issues. This ranges from assisting them to reschedule their appointments, to finding alternative rides for them, and helping them understand how to utilize hospital and agency staff and services more effectively.

Transport Central does not receive sufficient state and federal funds to survive, so we must rely on grants from healthcare providers and town contributions to allow us to do our work.

In FY 2023, Transport Central provided 2,581 rides to qualified people in our catchment area, with a total of 119,625 miles that our volunteers traveled to get everyone to their medical appointments.

For the Town of Woodstock, Transport Central provided 69 rides for 6 people for a total of 5,113 total miles, which accounted for medical trips to and from appointments at Concord Hospital, Speare Memorial, Dartmouth Hospital, and other medical offices.

Sincerely,

A handwritten signature in dark ink, appearing to read 'William R. Bolton, Jr.', written in a cursive style.

William R. Bolton, Jr., *Executive Director*

STATE OF NEW HAMPSHIRE
Executive Council

CINDE WARMINGTON
EXECUTIVE COUNCILOR
DISTRICT 2



State House
107 North Main Street
Concord, NH 03301
(603) 271-3632

2023 Year-End Report from Councilor Cinde Warmington

I have been honored to serve the people of your community and the 81 cities & towns across District 2 since being sworn in for my second term on January 5, 2023. The Executive Council has been hard at work throughout the last year actively administering the affairs of the State of New Hampshire. We held 22 meetings of the Governor & Council to vote on over 3,000 contracts and have approved billions of dollars intended to spur economic growth, support public education, protect the health and well-being of Granite Staters, and more.

In addition to the regularly scheduled meetings of the Council, we held 13 public hearings to conduct interviews with nominees and hear testimony from members of the public regarding 2 agency nominations, 6 circuit court nominations, 4 superior court nominations, and 1 supreme court nomination. The Executive Council, as members of the Governor's Advisory Commission on Intermodal Transportation, also hosted 24 in-person hearings on the 2025-2034 Ten Year Transportation Plan (including hearings in Bethlehem, Claremont, Concord, Keene, Lebanon, and Plymouth) and recommended a plan to the governor and legislature on November 29, 2023.

Results delivered in 2023 that affect District 2 include, but are not limited to:

- Distributed millions of dollars to communities across the state through the InvestNH Housing Program to address the affordable housing crisis, including projects in Claremont, Franconia, Haverhill, Hinsdale, Holderness, Keene, Lebanon, Littleton, and Winchester;
- Awarded tens of millions of dollars to the Community Action Partnership (CAP) agencies Southwestern Community Services, Tri-County Community Action Program, and Community Action Program Belknap-Merrimack Counties to aid Granite Staters in need of rental assistance, emergency food, energy cost assistance, weatherization, affordable child care, and much more;
- Coordinated with Homeland Security and Emergency Management to expedite the reimbursement of disaster-related expenses to District 2 communities following the widespread flood damage last summer.

The Executive Council also confirmed hundreds of volunteers to serve on various New Hampshire boards and commissions. These are critical to the operation of our state and I encourage anyone who may be interested in serving to visit sos.nh.gov/administration/miscellaneous/governor-executive-council and click on "Red Book" to find vacancies.

As we head into 2024, I look forward to continuing to serve the people and communities of District 2. If you ever have any questions, comments, or concerns, please feel free to contact me (Cinde.Warmington@nh.gov).

Sincerely,

A handwritten signature in black ink that reads "Cinde Warmington".

Cinde Warmington
Executive Councilor, District 2



THE SENATE OF THE STATE OF NEW HAMPSHIRE
107 North Main Street, Concord, NH 03301-4951

SENATOR CARRIE GENDREAU
New Hampshire State Senate District 1 Report

To the awesome residents of Woodstock—

Thank you for allowing me to represent you in Concord as your State Senator. It is truly an honor.

Here is a recap of this past year:

We promised to oppose an income and sales tax and work to reduce property taxes – and we did. We provided more than \$400 million dollars in property tax relief back to the municipalities over the past two years.

We promised a fiscally conservative balanced budget that spends within our means – we passed one, and now our state’s finances have never looked better.

We promised to give parents more say in their children’s education – and we did. We passed the innovative Education Freedom Account program.

We promised to improve mental health care in our state – and we did. We increased funding to help more Granite Staters access quality mental health care.

We promised to fight to keep our communities safe – and we did. We stood by our law enforcement community, and New Hampshire once again ranks as one of the safest states in the nation.

We promised to protect our constitutional and individual freedoms – and we did.

We recognize that there are still challenges with the shortage of housing and staffing for many businesses. We want to continue making New Hampshire and the town of Woodstock a wonderful place to live, shop, play, and retire.

I would love to hear from you. Let me know how I can continue to serve.



Warm regards,

Carrie Gendreau
NH Senator, District 1

JERRY STRINGHAM

State Representative - Woodstock, Lincoln and Easton

I am honored to be your State Representative in Concord as a member of the New Hampshire legislature where I am serving for my second term. I serve as one of 400 granite state representatives writing and voting on granite state laws. I was selected to serve as part of committee leadership, as Clerk and a member of the House Finance Committee, Division 3. Our committee wrote the \$3 billion health and human services budget, which provides critical health services to those in our state.

I have taken active involvement in state nursing homes, developmental disability services, extending the granite state advantage program and ambulance services in this term. I have written, sponsored, or worked extensively on legislation to improve the effectiveness and viability of these services.

I also serve as one member of the Executive Committee for the Grafton County government (selected by the committee members from the pool of State Representatives). I review the annual budget appropriations, where we were pleased to pass a budget with no increase in appropriations.

Most importantly, I represent the needs of our community to our county and state governments. Part of my work is helping you navigate the state and county offices to cut through red tape and advocate for rules and regulations to help benefit our communities. I am particularly pleased for the number of small businesses and non-profit organizations that I have been able to find critical resources for, particularly coming out of Covid.

If you have any issues, please feel free to reach out to me. I enjoy hearing from you. Your questions and resolving your issues help make New Hampshire a great place to live, work and raise families.

Jerry M. Stringham
603-239-2310
Jerry@Jerrymstringham.com
146 Deer Park Drive, Unit 95
North Woodstock, NH 03262



2023 REPORT FROM THE PEMIGEWASSETT RIVER LOCAL ADVISORY COMMITTEE

The Pemigewasset River Local Advisory Committee (PRLAC) is a member organization of appointed local representatives that oversees the Pemigewasset (the Pemi) River corridor (one quarter mile on either side of the river) that traverses the municipalities of Ashland, Bridgewater, Bristol, Campton, Franconia, Franklin, Hill, Holderness, Lincoln, New Hampton, Plymouth, Sanbornton, Thornton and Woodstock. The members of PRLAC act on behalf of the NH Department of Environmental Services (DES) to review and comment on state and local permits for activities impacting the corridor, and they communicate with municipalities and citizens regarding corridor management. The DES does not have adequate staff to visit most permit application sites in a timely fashion, and they have asked PRLAC as well as other Local Advisory Committees to perform this task for them. Our site visits collect data, make observations, and usually take photos of the sites of the proposed projects that will impact the Pemi corridor, and then we report our findings to DES, the developer, and the property owner. Although we ourselves do not have the authority to approve or deny an application, our observations influence the action that is taken by DES.

During 2023 PRLAC’s membership remained strong, and we thank your town for providing knowledgeable and engaged representatives! Their participation continues to provide valuable insight and information as we pursue our mission. Just a reminder that Select Boards of each of the PRLAC towns may appoint up to 3 members to the committee.

The Pemi is a Class B River, meaning that it has high aesthetic value and is acceptable for swimming and other recreational activities, fish habitat, and for use as a public water supply after treatment. Our mission is to do those things necessary to maintain the Pemi’s Class B water quality status. Historically, the Pemi has had a wide variety of surface water problems, and PRLAC has had considerable experience in identifying potential water quality issues before they become a crisis and make suggestions for prevention and remediation.

One role of PRLAC is to investigate permit applications that are submitted to DES. With the increase of development and infrastructure projects along the Pemi, our permit investigations have expanded dramatically. We continue to monitor individual and business growth for shoreline violations. One major concern we are still working on is the clear-cut mowing along the riverbanks by the various utility companies. We have observed that they are not leaving enough flora to keep the riverbanks stable, thus causing erosion. We continue to explore what options we have to control that process while protecting against invasive species. Although not specific to a permit application, some members did research as to the possibility of PFAS chemicals being manufactured and used in areas along the river corridor.

A number of the permit applications we received had to do with water withdrawals. Right now, the Pemigewasset River has 130 registered withdrawal users. PRLAC has seen a notable increase in withdrawal applications during this past year. Our objective is to balance sensible environmental and economic goals while respecting the rights and desires of riparian property owners of the region as a whole. We wish to ensure that there is enough water to support aquatic life, fish consumption, drinking water supply after adequate treatment, swimming, boating, and wildlife.

One way we are looking to protect this goal is to have the Pemigewasset River be a part of the DES Instream Flow Program. The Instream Flow Program ensures that rivers continue to flow in spite of the uses and stresses that people put on them. The Instream Flow Program operates within the New Hampshire Rivers Management and Protection Program statute, Section 9-c (RSA 483:9-c) and in accordance with Administrative Rule Env-Wq 1900. We are pleased to announce that the Pemigewasset River has been chosen with active data collection already in process. We anticipate a final report in 2026. Here is the link for further information on this program:

<https://www.des.nh.gov/water/rivers-and-lakes/instream-flow>

Another key role of PRLAC is its participation with the DES Volunteer River Assessment Program (VRAP), where PRLAC members tested water quality at 9 stations along the Pemigewasset and three tributaries that feed into the Pemi. Last year was the 22nd year of regular water testing at these 9 stations, and we recognize what a benefit it is to have been able to rely on our volunteers to perform a 20-year longitudinal study of the Pemi River water quality parameters! Testing takes place from Bristol to Thornton and runs from April into September. VRAP tests are conducted for Dissolved Oxygen, pH, Turbidity, Specific Conductance, temperature, and chloride; all key elements in assessing overall river health. Additionally, after taking the previous year off due to COVID precautions, DES's lab was once again able to test for E coli, total phosphorus, and nitrogen at popular recreation sites on the river. We are hoping to add test sites to include the river north of Thornton to Franconia Notch. Information on DES's rivers and lakes testing program along with the results of our annual testing are posted on the DES website: www.des.nh.gov/water/rivers-and-lakes/river-and-lake-monitoring.

Under state law, one purpose of the Local Advisory Committee is to develop a corridor management plan which communities may adopt as an adjunct to their master plan, and report to NH DES and communities on the status of compliance to laws and regulations. Our Management Plan is used to inform the public and serve as a resource for anyone interested in going forward with a project in the Pemi River corridor. During 2023, PRLAC worked diligently with Dave Jeffers and the staff at LRPC to complete the process by year's end. We are pleased to note that the approved document will be available to the public in the spring of 2024. Online access:

<https://www.lakesrpc.org/prlac/prlacmgmtplan.asp>. We are extremely grateful to all who participated in the process.

PRLAC continues to benefit from the financial support we receive from the majority of the Pemi Corridor towns that we work most closely with. For that, we are very thankful! Your contribution goes directly towards protection of this key corridor resource. All corridor communities receive our monthly meeting agendas and minutes. PRLAC meets at 6:30 p.m. on the last Tuesday of the month from January through November. We have returned to in-person meetings with a Zoom option noted on the agenda. Details of the monthly meeting are posted through your Town, and all are encouraged to attend, and you can find out more information from reviewing the meeting minutes. The minutes of our meetings are available at our link: www.lakesrpc.org/prlac/prlacmeetings.asp

PRLAC continues to be a dedicated group of volunteers with a focus on keeping the Pemigewasset River healthy and cared for so that all of us can utilize its beauty and its natural resources.

Regards,

A handwritten signature in black ink, appearing to read "Sherrill D. Howard". The signature is fluid and cursive, with a long horizontal stroke at the end.

Sherrill D. Howard, *Chair*
PRLAC

WOODSTOCK CONSERVATION COMMISSION 2023 ANNUAL REPORT

The Woodstock Conservation Commission (WCC) is comprised of volunteer residents of the Town of Woodstock who are charged with the protection and sustainable use of Woodstock's natural resources. In 2023, the WCC added new members Samantha Bobo-Woodworth, Tracy Morgan, Mark Sellingham, Jason Cohen, and Roy Whitaker. The WCC has continued its efforts to protect wetlands and preserve open spaces by monitoring wetland and other land disturbance permits with information provided by the New Hampshire Department of Environmental Services (NHDES).

The WCC held regularly scheduled meetings every 4th Tuesday at 4:00 PM at the Town Office Building starting Jan 17, 2023. The December meeting could not be held because of flooding near the town office. Meeting minutes, agendas, and announcements are posted on the Town's website: <https://www.woodstocknh.org/conservation-commission>

PERMITS, MITIGATION AND REPAIR PROJECTS

The WCC has received notifications from NHDES regarding Permit Applications and Wetlands Mitigation. They have also received notices of various federal and state highway repair projects. The WCC reviewed the permits and notices.

BARRY 4-H CONSERVATION CAMPS

The two Lin-Wood students selected to receive scholarships to attend the Barry Conservation Camp, located in Berlin, New Hampshire thanked the WCC and enjoyed their stays. The increased number of applicants has prompted the WCC to increase the number of scholarships to three campers for 2024. Interviews will be held at the Lin-Wood School early in 2024.

MERRIAM WOODS CONSERVATION EASEMENT

The WCC manages conservation land easements granted to the Town. To retain these easements, the Town and the WCC must meet any restrictions listed in the Warranty deeds.

The WCC has spent many hours discussing the limitations and restrictions regarding the deed to the Merriam Woods property. The unauthorized development of the property without the permission or knowledge of the town or the WCC by various climbing organizations was addressed in public meetings. Early in 2023, members of the climbing community, including representatives of the Central NH Climbing Association and the newly formed Friends of Merriam Woods, attended, and provided input to the WCC.

At the town meeting on March 14, 2023, the Town passed non-binding Warrant Article 33 "...to allow safety bolts installed without the prior authorization of the Town on the Merriam Woods Conservation Land to remain in place." Several individual climbers volunteered their time for a day of clean up, removing all signs and equipment except for fixed anchors, bolts, and tie-offs. The website information

was adjusted to reflect the ownership of the property, listed restrictions, and encouraged climbers to be responsible users of the land.

The use of the property by climbers is included in the creation of a Property Management plan being developed by the WCC. The plan also will ensure that the property be maintained forever as open space devoted to general conservation purposes and the protection of forest and/or agricultural resources. To this end, the following actions have been taken by the WCC this year.

- Survey of existing trails on property.
- Contacted Jim Frohn, Grafton County Extension Forester. He visited the site on May 17, 2023, and provided information regarding the current status of the forest and suggestions for future actions. These included working with a licensed consulting forester in managing the land for forestry.
- Requested Budget for 2024 includes funds to employ Forest Resource Consultants, LLC, and request for trail monitoring equipment.
- Voluntary site visit by Kevin Lemire, Forester with Forest Resource Consultants, LLC. Toured Merriam Woods on Wed. Nov. 15, 2023. If funding is approved, they will develop a forestry plan to improve the forest through selective cutting.
- Hosted presentation by Chris Martin, Senior Biologist, NH Audubon - Topic: "Peregrine Falcon Monitoring in Merriam Woods".

When the draft of the Management Plan is completed, it will be available for public review and comment.

Respectively Submitted,

Woodstock Conservation Commission

Kristen Durocher, *Co-Chairperson*
Samantha Bobo-Woodworth, *Co-Chairperson*
Jim Chesebrough, *Secretary*
Jason Cohen, *Member*
Roy Whitaker, *Member*
Tracy Morgan, *Member*
Mark Sellingham, *Member*

REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

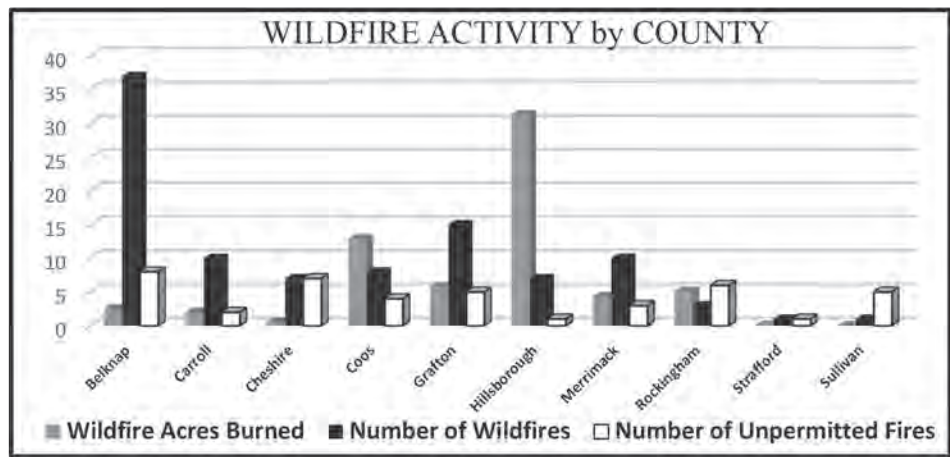
This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We were also able team up with local fire departments and provide many wildfire trainings throughout the state.

This time of year, we see fires caused by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Even with the lower wildfire threat in New Hampshire in 2023, properties within the Wildland Urban Interface were still impacted, with 8 structures threatened and 3 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe! We ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: **A**lways **B**e **C**areful with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

As we prepare for the 2024 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdf/. For up-to-date information, follow us on X and Instagram: @NHForestRangers



2023 WILDLAND FIRE STATISTICS
(All fires reported as of December 01, 2023)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165
2019	15	23.5	92

*Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORTED											
Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
0	0	22	3	80	4	4	10	1	2	0	4

WOODSTOCK FIRE DEPARTMENT 2023 ANNUAL REPORT

2023 CALLS FOR SERVICE	
ASSIST EMS	10
CO ALARM	7
CHIMNEY FIRE	5
FIRE ALARM	38
FLOODING	8
HAZARDOUS MATERIALS	2
MOTOR VEHICLE COLLISION	31
MOTOR VEHICLE FIRE.....	3
MUTUAL AID	41
OUTSIDE FIRE	4
RESCUE	3
ROAD CLOSURES	2
SERVICE CALL	4
STRUCTURE FIRE	4
WIRES DOWN	6
TOTAL.....	168

Respectfully,

John MacKay
Fire Chief

**POLICE DEPARTMENT
2023 ANNUAL REPORT**

This March we welcomed Officer Abel and Officer Vale to the Department. Officer Abel arrived as a Full-Time Certified Police Officer while Officer Vale attended the 193rd Full-Time Police Academy at Police Standards and Training.

In July, Part-Time Officer Chouinard was promoted to Lieutenant and attended the 194th Full-Time Police Academy.

As Lieutenant Chouinard and Officer Vale attended the academy, Officer Hoynoski was promoted to the rank of Corporal and became certified as a Field Training Officer.

While they were away, we partnered with the Department of Corrections to update our offices. The Department of Corrections facilitates a Transitional Work Program which assists prisoners in learning the trades. Through this program, DOC provides skilled labor to municipalities and charity organizations, at no expense.

Thanks to the Transitional Work Program, the Town was able to contract with the DOC to lay flooring, install countertop and paint walls. This partnership saved the Town thousands of dollars and we couldn't be happier with the result.

Next, in an effort to provide greater transparency and accountability, Body Worn Cameras became our focus. We worked to obtain a BWC grant offered through the State of New Hampshire and received a 50% match, for five years. In November we received the award and by December, each officer was issued their own BWC.

Simultaneously while applying for grants, we contracted with AMDG Consulting to review and update our current policies. This is a major step towards accreditation and will be an ongoing project in 2024 to ensure the public receives the highest quality service our Police Department can provide.

Among the many changes this year is an update to our in-house computer system. As we complete our first full year with this new system, we found statistic classifications have varied and new categories such as "Administrative Duties" or "Non-Criminal" incidents have been added to our analysis, while other items such as "Town Ordinance" violations have been difficult to extrapolate.

Please keep the system conversion in mind while reviewing the data below. If you have any questions or just want to chat, feel free to stop in. We are genuinely excited to share our success with you.

Respectfully Submitted,

Kevin D. Millar
Chief of Police

<u>Current Roster</u>	<u>Rank</u>	<u>Year Appointed</u>
Kevin D. Millar	Chief	2010
James Chouinard	Lieutenant	2022
Seth Hoynoski	Corporal	2021
Ethan Recco	Detective	2021
Brandan Abel	Officer	2023
Kelsey Vale	Officer	2023
Ryan Gilcoine	Part-Time Officer	2020

Police Department Statistics

2,095 Incidents
71 Arrests
674 Traffic Stops
56 Motor Vehicle Citations
35 Reportable Motor Vehicle Accidents

Police Department Statistics

January 1st through December 31st

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Abandoning a vehicle	1	0	2
Acts prohibited	10	0	11
Administrative Duties	295	---	---
All Other Offenses	75	---	---
Animal involved incidents	54	1	36
Arrests (total)	71	107	128
Arson/Fire Related	47	0	0
Assist another agency	41	3	8
Attempt to commit burglary	0	0	4
Burglary	1	5	4

Child abuse/neglect	6	6	1
Conduct after an accident	3	8	11
Criminal mischief	8	13	14
Criminal threatening	5	8	6
Criminal trespass	31	23	22
Disorderly actions/conduct	16	19	21
Dog control law violation	2	10	8
Domestic Offenses	15	---	---
Drug related incident	2	6	23
Fraud/forgery	8	1	19
Harassment	11	6	4
Homicide (incl. Negligent)	1	0	0
Issuing bad checks	2	2	1
Littering	3	4	4
Liquor law violations	2	19	45
Missing Persons	2	0	0
Motor vehicle AC Invest	69	49	42
Motor vehicle AC fatality	0	0	0
Motor vehicle (DWI)	19	17	16
Motor vehicle citation	56	62	73
Motor vehicle warnings	618	1,195	837
Motor vehicle theft	4	0	2
Non-Criminal Incidents	160	---	---
(Civil)			
Operating after suspension	15	11	12
Parking tickets	48	56	38
Pistol permits	---	8	7
Possession of drugs in a MV	5	3	3
Public Service	266	---	---
Receiving stolen property	3	2	2
Reckless/negligent operation	22	10	13
Resisting arrest or detention	1	3	0
Runaway juvenile	4	0	0
Sexual assault	4	4	6
Simple assault	6	10	16
Theft (all thefts)	28	15	22
Traffic Related Service	130	---	---
Town ordinance	---	56	20
Untimely/ unattended death	5	4	1
Warrants	7	---	---

MOOSILAUKE PUBLIC LIBRARY

2023 ANNUAL REPORT

Moosilauke Public Library offers many programs, events, and activities for individuals of all ages. Registered patrons have the opportunity to borrow best-selling books, magazines, DVD's, STEM kits, games, and puzzles. Downloadable eBooks, audiobooks, and magazines are available to patrons using the Libby app. Thanks to the NH State Library Summer Learning Grant, we were able to add a ukulele and two outdoor adventure kits to the collection. Funding for this grant was provided by the Saul O. Sidore Memorial Foundation in memory of Rebecca Lee Spitz.

In addition to programs and circulating materials, the library provides individuals with public access computers, Wi-Fi internet access, and printer/copier/scanner services.

Early this year tweens and teens participated in a cupcake decorating challenge that gave them an opportunity to come together at the library to explore a fun edible craft! World Art Day, was a day for individuals of all ages to come in and add a splash of color to their day with a variety of colorful art supplies!

New Hampshire State Library shared some fun technology with libraries around the state. This spring we had the Niryo Ned2 robotic arm available in our library for demonstrations. The State Library also provided us with a Sphero Indi robotic car, for patrons to try out in the library. Indi is a screen free, fun, learning tool, and has become a favorite with some of our younger patrons. Ask a library staff member about Indi the next time you are in!

This summer's reading program, All Together Now, focused on kindness, friendship, and unity. Kids, families, and teens had great fun at weekly events including trips to Fired on the Mountain, and Hobo Hills mini golf! Squam Lakes Natural Science Center joined us this year with their program, Be an Earth Hero. Individuals of all ages also enjoyed games/challenges, paint days, and celebrated the end of the summer programs with a pup-cake party where they decorated their own cupcakes, enjoyed live music, and presented the NH Humane Society with donated pet items that were collected throughout the summer!

We took story time outside this summer meeting families at Peeling Park playground. In addition to story time at the library, staff enjoys visiting Lincoln Woodstock Community Child Care Center for weekly story time all year round!

In October we welcomed Michelle Aurelio to the library. Michelle has brought many wonderful new ideas and has become a valuable addition to our library team. Ishpreet started a new chapter in her life and we wish her all the best!

This fall was eventful for the library! The Friends of the Moosilauke Public Library held their annual meeting/membership drive followed by a well-attended, lively performance by Bob King. If you would like more information about the friends group, feel free to contact the library.

Glenn Knoblock presented his New Hampshire Humanities Program, History of the Kancamagus Highway, to a full house. This program was enjoyed by all!

Our first stuffed animal sleepover was a success! The kids and families enjoyed snacks and stories before tucking their stuffies in for the night. When they arrived to pick up their animals the next day, they took home a goodie bag with photos, and a special event magnet! Watch for our next stuffed animal sleepover and join in the fun!

The library hosted an Introduction to Bullet Journaling workshop in December to help attendants prepare their journals/planners for a more organized new year. Additional journaling workshops will be available in 2024.

Library staff members enjoyed getting out in the community throughout the year. We set up a tent at National Night Out to share library information, and had fun seeing all the families in their costumes on Halloween! We also joined in the festivities of the Woodstock Winter Festival, where we helped with crafts and then hosted a popcorn and movie night at the library.

We invite you to join us for some of our ongoing programs that will continue into the new year! Story time, movies for all ages, and genealogy and local history assistance with Barbara are only a few of the events and activities available. For more information about these and other upcoming programs check out the library webpage at www.woodstocknh.gov/library and follow us on social media.

Respectfully submitted,

Wendy Pelletier
Library Director



REPORT TO THE TOWN OF WOODSTOCK
WATER SYSTEM OPERATIONS

2023

Submitted by
Pennichuck Water Service Corporation

SUMMARY

This annual report is submitted pursuant to the Operation and Maintenance Services Contract, dated January 1, 2023 between the Town of Woodstock and Pennichuck Water Services Corporation (PWSC).

The report is a synopsis of the daily activities undertaken by the Pennichuck staff on behalf of the Town of Woodstock Water System. Supporting documentation for the various activities reported is available at PWSC’s business office at 25 Walnut Street, Nashua, New Hampshire. The Town may inspect the water system and examine the operation and maintenance records at any reasonable time during the contract period.

Questions concerning any aspect of the report or requests for additional information may be directed to:

Donald L. Ware, PE
Chief Operating Officer
Pennichuck Water Service Company
25 Walnut Street
PO Box 428
Nashua, New Hampshire 03061-0428
Direct Line: (603)913-2330

The following staff members have assisted in the management and direction of the various aspects of the work and are also available to respond to questions and requests for additional information:

Donald L. Ware, Primary Operator
Victoria Jubett, Manager of Operations
Chad Call, Foreman/Operator
Marissa Cutler, Senior Accounting Administrator

WATER SUPPLY OPERATIONS

Facilities Description:

The Woodstock Water Department provides domestic water and fire protection to approximately 990 service connections serving an estimated population of 2,465 people.

The water system is comprised of two gravel packed wells, associated piping, distribution system and an 830,000-gallon glass coated steel storage tank.

Gravel packed wells 1 and 2 are located off Route 175 in the south end of the distribution system. Gravel packed well 1 has a capacity of 450 gallons per minute (gpm) at a depth of 50 feet. This well was installed in 1964 and is used as the primary water source. The well is housed in a concrete block pump house that includes associated piping and chemical feed system. Potassium hydroxide is added for corrosion control. A pH analyzer is used to monitor the effectiveness of the chemical treatment. Bulk chemical storage is contained in a remote below ground 1,000-gallon tank. A chemical feed pump and injection tap are available for disinfection if needed. A propane powered generator provides backup power. This engine is exercised periodically.

Gravel packed well 2 has an estimated capacity of 450 gpm at a depth of 50 feet. This well was installed in 1990. The well is housed in a concrete block pump house that includes associated piping and chemical feed system. Potassium hydroxide is also added to this well. A 1,000-gallon tank in a separated portion of the pump house provides bulk storage for this well with transfer to a day tank. No backup power is provided for this well. An emergency generator hookup is available at this well. Water system staff is notified of an alarm condition (low heat, power failure, low tank level and pump failure).

The distribution system is comprised primarily of ductile iron and unlined cast iron pipe ranging in size from 4 inches to 12 inches in diameter. The water system is fully metered with dual check backflow devices. The water system has only one pressure zone.

Description of planned activities completed in 2023:

PWSC’s Operator visited each well station daily and performed the following tasks:

- 1. Visual inspection of building and equipment.
- 2. Record flow meter readings.
- 3. Inspect levels in purification material storage vessels.
- 4. Add additional chemicals as needed.
- 5. Inspect, clean, and calibrate chemical feed pumps.
- 6. Inspect packings, bearings, make minor adjustments.
- 7. Clean the facility and note any items which need further work.

PWSC’s Operator performed a visual inspection of the exterior of the Town’s Water Storage tank and its surrounding grounds each week, except for weeks the site was not accessible due to winter conditions.

Any abnormalities in the operation of any of the facilities are immediately reported to the Primary Operator. The Operator will make an on-site investigation and take immediate action to resolve the situation. Any problems requiring emergency equipment replacement are reported to the Town of Woodstock contact for approval.

The next pages of the report contain the total monthly pumpage from the Town’s two wells.

WATER SUPPLY OPERATIONS*Continued*

Water Production (gallons):

Month	Source	2019	2020	2021	2022	2023
Jan.	Well 1	8,546,640	9,123,604	2,669,214	13,071,033	10,123,359
	Well 2	5,022,164	4,973,070	11,322,635	833	277,010
	Total	13,568,804	14,096,674	13,991,849	13,071,866	10,400,369
	Average Day	437,703	454,731	451,350	421,673	335,496
Feb.	Well 1	6,810,977	6,936,440	6,551,599	4,441,028	8,286,639
	Well 2	5,470,880	3,706,687	4,775,882	2,294,610	0
	Total	12,281,857	10,643,127	11,327,481	6,735,638	8,286,639
	Average Day	438,638	367,004	404,553	240,558	295,951
Mar.	Well 1	6,124,807	7,432,235	6,137,627	3,437,592	7,950,935
	Well 2	5,096,100	3,214,423	5,516,043	3,917,520	0
	Total	11,220,907	10,646,658	11,653,670	7,355,112	7,950,935
	Average Day	361,965	343,441	375,925	237,262	256,482
April	Well 1	8,172,032	3,065,625	2,488,611	2,602,195	5,537,237
	Well 2	3,149,070	6,585,660	7,518,110	2,432,350	0
	Total	11,321,102	9,651,285	10,006,721	5,034,545	5,537,237
	Average Day	377,370	321,710	333,557	167,818	184,575
May	Well 1	6,863,954	6,304,571	7,796,300	3,250,524	371,785
	Well 2	5,002,790	3,828,143	2,958,180	3,564,710	7,293,265
	Total	11,866,744	10,132,714	10,754,480	6,815,234	7,665,050
	Average Day	382,798	326,862	346,919	219,847	247,260
June	Well 1	7,936,733	6,978,452	7,618,341	3,713,946	2,256,762
	Well 2	2,928,600	3,983,137	3,011,640	3,390,050	5,376,735
	Total	10,865,333	10,961,589	10,629,981	7,103,996	7,633,497
	Average Day	362,177	365,387	354,333	236,800	254,450
July	Well 1	*****	7,795,380	5,222,928	4,727,244	6,140,100
	Well 2	*****	4,020,460	5,560,263	4,162,020	2,499,400
	Total	*****	11,815,840	10,783,191	8,889,264	8,639,500
	Average Day	*****	381,156	347,845	286,751	278,694

WATER SUPPLY OPERATIONS
Continued

Water Production (gallons):

Month	Source	2019	2020	2021	2022	2023
Aug.	Well 1	2,741,663	7,355,557	5,911,263	6,916,938	5,495,200
	Well 2	3,816,690	4,158,000	5,157,587	25,800	3,611,400
	Total	6,558,353	11,513,557	11,068,850	6,942,738	9,106,600
	Average Day	211,560	371,405	357,060	223,959	293,762
Sept.	Well 1	6,667,970	4,300,854	6,381,488	6,031,140	955,700
	Well 2	2,295,310	5,806,590	2,615,010	358,110	6,964,200
	Total	8,963,280	10,107,444	8,996,498	6,389,250	7,919,900
	Average Day	298,776	336,915	290,210	212,975	263,997
Oct.	Well 1	5,017,051	5,590,472	8,105,977	6,226,752	0
	Well 2	4,645,090	4,397,173	312,860	178,300	7,911,900
	Total	9,662,141	9,987,645	8,418,837	6,405,052	7,911,900
	Average Day	311,682	322,182	271,575	206,615	255,233
Nov.	Well 1	4,807,285	5,858,125	8,702,533	6,110,187	137,200
	Well 2	4,549,730	3,540,017	0	169,300	7,734,500
	Total	9,357,015	9,398,142	8,702,533	6,279,487	7,871,700
	Average Day	311,901	313,271	290,084	209,316	262,390
Dec.	Well 1	6,002,347	5,928,884	13,041,989	9,406,556	6,252,250
	Well 2	9,539,180	7,618,700	0	186,740	3,883,450
	Total	15,541,527	13,547,584	13,041,989	9,593,296	10,135,700
	Average Day	501,340	437,019	420,709	309,461	326,958
Total	Well 1	77,357,890	77,764,961	80,627,870	69,935,135	53,507,167
	Well 2	54,544,204	55,832,070	48,748,210	20,680,343	45,551,860
	Total	131,902,094	133,597,031	129,376,080	90,615,478	99,059,027
	Average Day	361,376	366,019	354,455	247,753	271,270
		(July 2019 estimated)				

WATER SUPPLY OPERATIONS

Continued

Purification Materials:

<u>Chemical</u>	<u>Purpose</u>	<u>Quantity</u>
Potassium Hydroxide (KOH)	pH adjustment	3,054 gallons 30.83 gallons per MG produced

Water quality testing and analysis:

Water samples are collected at the following locations in the distribution system once each month: Water Sampling monthly, bacteria only (36 samples per year):

Lower Fire Station
24 Kancamagus Hwy
165 Lost River Road Breakroom Sink

The water samples were analyzed to confirm the absence of bacteria. Sample results were provided to the New Hampshire Department of Environmental Services (NHDES) Water Supply Engineering Bureau.

DISTRIBUTION OPERATIONS

Following is a list of general activity conducted pursuant to the O&M Services Contract:

	Jan. 1, 2023 Through Dec. 31, 2023	Contractual Requirement
I. <u>Scheduled Work Completed</u>		
Well Stations	250	Check Daily
Chemical Tank	Completed	Fill as needed
Gate Valve Inspections (187)	55	55 per year
Hydrant Inspection (95) – Wet	93	Annually
Hydrant Inspection (95) – Dry	95	Annually
Distribution System Flushing	Completed	Annually
Hydrant Painting	60	60 per year

II. Annual Activity:

PWSC is pleased to report a successful year of waterworks operations. We met our primary maintenance objectives and the combined effort of Town staff and PWSC employees has proven effective for fulfilling the system requirements with an emphasis on customer service.

Two of the hydrants on the Kancamagus Highway are on a main that is out of service and are therefore unable to be operated for the annual hydrant wet check inspections.



Pennichuck 2024 Consumer Confidence Report

Woodstock EPA # 2571020

What is a Consumer Confidence Report?

The Consumer Confidence Report (CCR) details the quality of your drinking water, where it comes from, and where you can get more information. This annual report documents all detected primary and secondary drinking water parameters and compares them to their respective standards known as Maximum Contaminant Levels (MCLs).

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.

Inorganic contaminants, such as salts and metals, which can be naturally occurring or result from urban storm water runoff, industrial or domestic wastewater discharges, oil and gas production, mining or farming.

Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.

Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban storm water runoff, and septic systems.

Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, the EPA prescribes regulations which limit the amounts of certain contaminants in water provided by public water systems. The US Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

What is the source of my drinking water?

Woodstock Water Department obtains its water from two gravel packed wells that alternated every week. Well 1 located 1,000 feet west of Route 175 is 77 feet deep and yields 400 gallons per minute (gpm). Well 2 located 200 feet southeast of Well 1 is 76 feet deep and yields 400 gpm. Treatment consists of Sodium Hydroxide (NaOH) for corrosion control. The average daily use in 2020 is 365,000 gallons per day in 2020.

Why are contaminants in my water?

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Do I need to take special precautions?

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline at 1-800-426-4791.

Source Water Assessment Summary

NHDES prepared drinking water source assessment reports for all public water systems between 2000 and 2003 in an effort to assess the vulnerability of each of the state's public water supply sources. Included in the report is a map of each source water protection area, a list of potential and known contamination sources, and a summary of available protection options. The results of the assessment prepared as noted below.

SourceName	Low	Medium	High	Date
Gravel Pack Well 2	8	2	2	08/17/2000
Gravel Pack Well 3	8	2	2	08/17/2000

Note: Due to the time when the assessments were completed, some of the ratings might be different if updated to reflect current information. The complete Assessment Report is available for review. For more information, call **Matt Day** at 800-553-5191 or visit the [NHDES website](#).

How can I get involved?

For more information about your drinking water, please call our laboratory at 800-553-5191 or send an email to customer-service@pennichuck.com. Although we do not have specific dates for public participation events or meetings, feel free to contact us with any questions you may have.

Violations and Other Information: We are pleased to report that your drinking water meets or exceeds all federal and state requirements.

Drinking Water Contaminants:

Lead: If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. This water system is responsible for high quality drinking water but cannot control the variety of materials used in your plumbing components. **When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing cold water from your tap for at least 30 seconds before using water for drinking or cooking.** Do not use hot water for drinking and cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline at 1-800-426-4791 or at [US EPA Basic Information about Lead in Drinking Water](#).

2023 Results

	Dated	90th Percentile	Action Level	MCLG	# of Sites Sampled	# Sites Above Action Level	Violation Yes/No	Typical Source of Contaminant
Lead (ppb)	2/9/2021	1	15	0	10	0	No	Corrosion of household plumbing systems, erosion of natural deposits
Copper (ppm)	2/9/2021	0.04	1.3	1.3	10	0	No	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives

INORGANIC CONTAMINANTS

	Dated	Highest Detect	Range Detected	MCL	MCLG	Violation Yes/No	Typical Source of Contaminant
Arsenic (ppb)	10/11/2021	1.1	ND-1.1	5	0	No	Erosion of natural deposits; runoff from orchards; runoff from glass and electronics production wastes
Barium (ppm)	10/11/2021	0.0091	0.0081-0.0091	2	2	No	Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits
Beryllium (ppb)	10/11/2021	1	ND-1	4	4	No	Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries
Cadmium (ppb)	10/11/2021	1.3	ND-1.3	5	5	No	Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints
Nitrate (ppm)	10/4/2023	0.39	0.33-0.39	10	10	No	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits

RADIOLOGICAL CONTAMINANTS

	Dated	Highest Detect	Range Detected	MCL	MCLG	Violation Yes/No	Typical Source of Contaminant
Combined Radium (pCi/L)	10/26/2020	2±0.4	ND - 2±0.4	5	0	No	Erosion of natural deposits

SECONDARY CONTAMINANTS					
	Dated	Level Detected	Treatment Technique	AL (Action Level), SMCL or AGQS	Typical Source of Contaminant
Chloride (ppm)	10/11/2021	64	N/A	250	Wastewater, road salt, water softeners, corrosion
Hardness (ppm)	10/11/2021	10.7	N/A	N/A	Geological
Iron (ppm)	10/11/2021	0.18	N/A	0.3	Geological
Manganese (ppm)	10/11/2021	0.45	N/A	0.05	Geological
Nickel (ppm)	10/11/2021	0.0014	N/A	N/A	Geological; electroplating, battery production, ceramics
pH	10/11/2021	5.73	Sodium Hydroxide	6.5-8.5	Precipitation and geology
Sodium (ppm)	10/11/2021	35.8	N/A	100-250	Road salt, septic systems (salt from water softeners) We are required to regularly sample for sodium
Sulfate (ppm)	10/11/2021	5	N/A	250	Naturally occurring
Zinc (ppm)	10/11/2021	0.0057	N/A	5	Galvanized pipes
Secondary Maximum Contaminant Level or SMCL: They identify acceptable concentrations of contaminants which cause unpleasant tastes, odors, or colors in the water					
ASSESSMENTS					
During the past year we were required to conduct Assessment(s)	Number of assessments required in the reporting year	Number of assessments completed in the reporting year	Number of corrective actions required	Number of corrective actions completed	Coliforms are bacteria that are naturally present in the environment and are used as an indicator that other, potentially harmful, waterborne pathogens may be present or that a potential pathway exists through which contamination may enter the drinking water distribution system. We found coliforms indicating the need to look for potential problems in water treatment or distribution. When this occurs, we are required to conduct assessment(s) to identify problems and to correct any problems that were found during these assessments.
Level 2	1	1	1	1	Chlorinated the water tank

Definitions:

Ambient Groundwater Quality Standard or AGQS: The maximum concentration levels for contaminants in groundwater that are established under RSA 485-C, the Groundwater Protection Act.

Action Level or AL: The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Level I Assessment: A study of the water system to identify potential problems and determine, if possible, why total coliform bacteria have been found in our water system.

Level II Assessment: A very detailed study of the water system to identify potential problems and determine, if possible, why an E.coli MCL violation has occurred and/or why total coliform bacteria have been found in our water system on multiple occasions.

Maximum Contaminant Level or MCL: The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

Maximum Contaminant Level Goal or MCLG: The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

Maximum Residual Disinfectant Level Goal or MRDLG: The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Maximum Residual Disinfectant Level or MRDL: The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Treatment Technique or TT: A required process intended to reduce the level of a contaminant in drinking water.

Abbreviations

NA: Not Applicable

ND: Not Detectable at testing limits

pCi/L: picoCurie per Liter

ppm: parts per million

ppb: parts per billion

ppt: parts per trillion

RAA: Running Annual Average

90th Percentile - Out of every 10 homes sampled, 9 were at or below this level

The most up to date information of **PFAS RESOURCES** can be found on the following NHDES websites:

NH PFAS Investigation

<https://www4.des.state.nh.us/nh-pfas-investigation/>

NH Department of Health and Human Services

<https://www.dhhs.nh.gov/dphs/pfcs/index.htm>



Office Hours: Monday - Thursday 7:30am - 7:00pm & Friday 7:30am - 5:00pm

Emergency contact 24/7

(800) 553-5191

www.pennichuck.com

LINCOLN-WOODSTOCK SOLID WASTE FACILITY 2023 ANNUAL REPORT

This year was business as usual for the facility. We processed 697.88 tons of construction and demolition material. This was down 60.25 tons from last year. We processed 138.34 tons of commingle recycling. This was down 17.03 tons from last year.



We processed 923.58 tons of municipal solid waste. This was also down 66.9 tons compared to last year. We are continuing to separate out the aluminum in order to collect the revenue, and this year generated \$17,516.83. We processed 156.86 tons of cardboard, which generated a revenue of \$9,163.00 dollars. It is still very important to separate out *all* recyclables in order to keep them out of the municipal waste stream.

We had all of the brush ground up this year. John and crew have done an excellent job keeping this area clean and consolidated. We were able to get the paving contractor in this year to finish paving the rest of the area around the facility.

We will hold our bi-annual Household Hazardous Waste Day in 2024. As soon as we have a date for the event, we will post it.

I would like to thank John, Russ, Larry, Joe, and Scott for their hard work and professional service that they provide to the residents of Lincoln and Woodstock. We thank all of the residents for their support.

Respectfully Submitted,

Nate Hadaway

Nate Hadaway
Director of Public Works
Town of Lincoln

**2024
WARRANT
AND
BUDGET
OF THE TOWN OF
WOODSTOCK, NH**



New Hampshire
Department of
Revenue Administration

**2024
WARRANT**

Woodstock

The inhabitants of the Town of Woodstock in the County of Grafton in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Official Ballot Voting)

Date: March 12, 2024

Time: 10:00 am - 6:00 pm

Location: 924 Daniel Webster Highway, Woodstock, NH 03293

Details: To vote on Articles 1 and 2.

Second Session of Annual Meeting (Transaction of All Other Business)

Date: March 12, 2024

Time: 7:00 pm

Location: 924 Daniel Webster Highway, Woodstock, NH 03293

Details: To act upon Articles 3 through 25.

GOVERNING BODY CERTIFICATION

We certify and attest that on or before **February 7, 2024**, a true and attested copy of this document was posted at the place of meeting, at the Woodstock Town Office, on the Town of Woodstock's website, and that an original was delivered to the Town Clerk.

[illegible]



New Hampshire
Department of
Revenue Administration

2024
WARRANT

Article 01 CHOOSE TOWN OFFICERS

To choose all necessary Town Officers for the year ensuing: 1 Selectman, 1 Town Clerk, 1 Moderator, 2 Supervisor of the Checklist, 1 Fire Chief, 1 Library Trustee, 1 Trustee of Trust Funds, 1 Cemetery Trustee, 2 Budget Committee, 2 Planning Board, 2 Floodplain Board of Adjustments.

☐ Yes

☐ No

Article 02 FLOODPLAIN ORDINANCE

Are you in favor of amending the Town of Woodstock Floodplain Ordinance as proposed by the Planning Board as follows: adopt various changes required by the Federal Emergency Management Agency to update and clarify references to the flood insurance study maps; clarify the applicability of various provisions; change references to "NGVD" to "mean sea level"; change references to "100-year flood" to "base flood elevation" and add a definition of "base flood elevation"; and to update the definition of "substantial improvement." (Ballot Vote) (Majority vote required.)

☐ Yes

☐ No

Article 03 OPERATING BUDGET

To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Four Million Seven Hundred Seventy Thousand Three Hundred Seventy Dollars (\$4,770,370) for the operating budget. This amount does not include any articles voted separately. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes

☐ No

Article 04 WATER DEPARTMENT RESTRICTED FUND BALANCE

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be placed in the Water Department Capital Reserve Fund by authorizing the withdrawal of One Hundred Thousand Dollars (\$100,000) from the Water Department Restricted Fund Balance as of December 31, 2023. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes

☐ No

Article 05 ESTABLISH AN EMERGENCY MANAGEMENT CAPITAL RESERVE

To see if the Town will vote to establish an Emergency Management Capital Reserve Fund under the provision of RSA 35:1 for purposes of emergency management capital purchases, and to raise and appropriate Two Thousand Dollars (\$2,000.00) to be placed in said fund, and further, to designate the Selectmen as agents to expend. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes

☐ No



New Hampshire
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Revenue Administration

2024
WARRANT

Article 06 ESTABLISH A COMPUTER SOFTWARE CAPITAL RESERVE

To see if the Town will vote to establish a Computer Software Capital Reserve Fund under the provision of RSA 35:1 for purposes of upgrading current software and purchasing new software, to include installation and programming, and to raise and appropriate Twenty Thousand Dollars (\$20,000.00) to be placed in said fund, and further, to designate the Selectmen as agents to expend. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 07 COMMUNITY CENTER

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Community Center Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 08 REVALUATION

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be placed in the existing Revaluation Capital Reserve Fund, previously established, under the provision of RSA 35:1, to meet our constitutional and statutory requirement that assessments are full and true, which revaluation must occur at least as often as every fifth year. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 09 PAVING

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the existing Paving Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 10 HIGHWAY BLOCK GRANT

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Four Hundred Fifty-Two Dollars (\$25,452), which is the anticipated grant amount this year, to be placed in a Highway Block Grant Capital Reserve Fund, previously established, under the provision of RSA 35:1, for the purpose of any maintenance, repair and/or improvement to Class V roads in town. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 11 TOWN BUILDING MAINTENANCE

To see if the Town will vote to raise and appropriate the sum of Forty-Five Thousand Dollars (\$45,000) to be placed in the existing Town Building Maintenance Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No



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Article 12 FIRE DEPARTMENT EQUIPMENT

To see if the Town will vote to raise and appropriate the sum of Thirty-One Thousand Dollars (\$31,000) to be placed in the existing Fire Department Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 13 FIRE TRUCK

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the existing Fire Truck Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 14 LIBRARY COMPUTER EQUIP EXP TRUST

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be placed in the existing Library Computer Equipment Expendable Trust Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 15 MAIN STREET REVITALIZATION

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Main Street Revitalization Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 16 SOLID WASTE FACILITY IMPROVEMENT

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the existing Solid Waste Facility Improvement Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 17 HIGHWAY MAINTENANCE

To see if the Town will vote to raise and appropriate the sum of Sixty-Five Thousand Dollars (\$65,000) to be placed in the existing Highway Maintenance Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 18 HIGHWAY HEAVY DUTY

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000) to be placed in the existing Highway Heavy Duty Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No



New Hampshire
Department of
Revenue Administration

2024
WARRANT

Article 19 SEWER DEPARTMENT

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000) to be placed in the existing Sewer Department Capital Reserve Fund previously established with said funds to come from sewer user fees. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 20 WATER DEPARTMENT

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty Thousand Dollars (\$120,000) to be placed in the existing Water Department Capital Reserve Fund previously established with said funds to come from water user fees. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 21 RECORD PRESERVATION

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the existing Record Preservation Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 22 POLICE DEPARTMENT EQUIPMENT

To see if the Town will vote to raise and appropriate the sum of Thirty-One Thousand Two Hundred Dollars (\$31,200) to be placed in the existing Police Department Equipment Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 23 CEMETERY MAINTENANCE

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the existing Cemetery Maintenance Capital Reserve Fund previously established. The Selectmen and the Budget Committee recommend this appropriation. (Majority vote required.)

☐ Yes ☐ No

Article 24 DISCONTINUANCE OF ALL ELECTRONIC VOTING DEVICES

Shall the following provisions pertaining to elections be adopted? All voting shall be by paper ballot and all ballots shall be hand counted only, rather than by use of optical scanning or any other types of programmable electronic counting devices. This shall constitute a return to hand counting ballots and the immediate discontinuance of all electronic voting machines and electronic devices authorized for use by trial in RSA 656:40. Shall this article be passed, it shall be enacted by the Town of Woodstock immediately. The Selectmen and Budget Committee do not recommend this Article. (Inserted by Petition) (Majority vote required).

☐ Yes ☐ No

Article 25 ANY OTHER BUSINESS

To transact any other business that may legally come before the meeting.

☐ Yes ☐ No



Proposed Budget

Woodstock

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 7, 2024

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Roberta Vigneault	Chair	
Faith Desjardins	Alternate Member	
Helen Jones	Member	
Kara Sellingham	Member	
Marcella Shamberger	Member	
Stephen Tower	Member	
Charyl Reardon	Select Board Representative	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	03	\$170,524	\$177,680	\$190,275	\$0	\$190,275	\$0
4140	Election, Registration, and Vital Statistics	03	\$35,753	\$45,906	\$67,994	\$0	\$67,994	\$0
4150	Financial Administration	03	\$203,956	\$207,665	\$202,312	\$0	\$202,312	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$23,770	\$37,000	\$37,000	\$0	\$37,000	\$0
4155	Personnel Administration	03	\$479,243	\$764,564	\$766,939	\$0	\$766,939	\$0
4191	Planning and Zoning	03	\$7,131	\$9,000	\$16,600	\$0	\$16,600	\$0
4194	General Government Buildings	03	\$84,357	\$125,571	\$105,302	\$0	\$105,302	\$0
4195	Cemeteries	03	\$19,191	\$27,435	\$29,020	\$0	\$29,020	\$0
4196	Insurance Not Otherwise Allocated	03	\$47,898	\$50,876	\$55,455	\$0	\$55,455	\$0
4197	Advertising and Regional Associations	03	\$800	\$975	\$1,020	\$0	\$1,020	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	03	\$0	\$13,500	\$13,500	\$0	\$13,500	\$0
General Government Subtotal			\$1,072,623	\$1,460,172	\$1,485,417	\$0	\$1,485,417	\$0
Public Safety								
4210	Police	03	\$632,476	\$791,624	\$738,482	\$0	\$738,482	\$0
4215	Ambulances	03	\$125,000	\$125,000	\$137,500	\$0	\$137,500	\$0
4220	Fire	03	\$85,354	\$96,000	\$104,800	\$0	\$104,800	\$0
4240	Building Inspection	03	\$1,069	\$10,200	\$10,200	\$0	\$10,200	\$0
4290	Emergency Management	03	\$7,755	\$8,200	\$8,200	\$0	\$8,200	\$0
4299	Other Public Safety	03	\$27,148	\$30,500	\$41,900	\$0	\$41,900	\$0
Public Safety Subtotal			\$878,802	\$1,061,524	\$1,041,082	\$0	\$1,041,082	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$179,860	\$248,800	\$250,800	\$0	\$250,800	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$23,635	\$31,200	\$25,000	\$0	\$25,000	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$203,495	\$280,000	\$275,800	\$0	\$275,800	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$323,883	\$299,770	\$313,903	\$0	\$313,903	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$323,883	\$299,770	\$313,903	\$0	\$313,903	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration	03	\$45	\$600	\$600	\$0	\$600	\$0
4414	Pest Control	03	\$1,930	\$1,650	\$1,700	\$0	\$1,700	\$0
4415	Health Agencies and Hospitals	03	\$4,250	\$4,250	\$6,750	\$0	\$6,750	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$6,225	\$6,500	\$9,050	\$0	\$9,050	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Welfare								
4441	Welfare Administration	03	\$8,886	\$23,000	\$26,000	\$0	\$26,000	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments	03	\$0	\$0	\$16,320	\$0	\$16,320	\$0
4449	Other Welfare		\$15,718	\$15,718	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$24,604	\$38,718	\$42,320	\$0	\$42,320	\$0
Culture and Recreation								
4520	Parks and Recreation	03	\$31,412	\$48,665	\$44,200	\$0	\$44,200	\$0
4550	Library	03	\$72,526	\$82,500	\$85,027	\$0	\$85,027	\$0
4583	Patriotic Purposes	03	\$16,472	\$17,800	\$19,800	\$0	\$19,800	\$0
4589	Other Culture and Recreation	03	\$303,349	\$316,220	\$341,354	\$0	\$341,354	\$0
	Culture and Recreation Subtotal		\$423,759	\$465,185	\$490,381	\$0	\$490,381	\$0
Conservation and Development								
4611	Conservation Administration	03	\$1,450	\$2,480	\$12,500	\$0	\$12,500	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development	03	\$2,358	\$3,000	\$3,000	\$0	\$3,000	\$0
	Conservation and Development Subtotal		\$3,808	\$5,480	\$15,500	\$0	\$15,500	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	03	\$33,251	\$34,273	\$80,000	\$0	\$80,000	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	03	\$3,570	\$2,549	\$9,800	\$0	\$9,800	\$0
4723	Interest on Tax and Revenue Anticipation Notes	03	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$36,821	\$41,822	\$94,800	\$0	\$94,800	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	03	\$180,416	\$572,125	\$105,185	\$0	\$105,185	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	03	\$171,005	\$35,000	\$43,200	\$0	\$43,200	\$0
	Capital Outlay Subtotal		\$351,421	\$607,125	\$148,385	\$0	\$148,385	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	03	\$517,671	\$439,157	\$440,652	\$0	\$440,652	\$0
4914W	To Water Proprietary Fund	03	\$488,307	\$379,736	\$413,080	\$0	\$413,080	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$1,005,978	\$818,893	\$853,732	\$0	\$853,732	\$0
	Total Operating Budget Appropriations		\$4,331,419	\$5,085,189	\$4,770,370	\$0	\$4,770,370	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	04	\$100,000	\$0	\$100,000	\$0
	Purpose: WATER DEPARTMENT RESTRICTED FUND BALANCE					
4915	To Capital Reserve Funds	05	\$2,000	\$0	\$2,000	\$0
	Purpose: ESTABLISH AN EMERGENCY MANAGEMENT CAPITAL RESERVE					
4915	To Capital Reserve Funds	06	\$20,000	\$0	\$20,000	\$0
	Purpose: ESTABLISH A COMPUTER SOFTWARE CAPITAL RESERVE					
4915	To Capital Reserve Funds	07	\$5,000	\$0	\$5,000	\$0
	Purpose: COMMUNITY CENTER					
4915	To Capital Reserve Funds	08	\$25,000	\$0	\$25,000	\$0
	Purpose: REVALUATION					
4915	To Capital Reserve Funds	09	\$20,000	\$0	\$20,000	\$0
	Purpose: PAVING					
4915	To Capital Reserve Funds	10	\$25,452	\$0	\$25,452	\$0
	Purpose: HIGHWAY BLOCK GRANT					
4915	To Capital Reserve Funds	11	\$45,000	\$0	\$45,000	\$0
	Purpose: TOWN BUILDING MAINTENANCE					
4915	To Capital Reserve Funds	12	\$31,000	\$0	\$31,000	\$0
	Purpose: FIRE DEPARTMENT EQUIPMENT					
4915	To Capital Reserve Funds	13	\$50,000	\$0	\$50,000	\$0
	Purpose: FIRE TRUCK					
4915	To Capital Reserve Funds	15	\$5,000	\$0	\$5,000	\$0
	Purpose: MAIN STREET REVITALIZATION					
4915	To Capital Reserve Funds	16	\$10,000	\$0	\$10,000	\$0
	Purpose: SOLID WASTE FACILITY IMPROVEMENT					
4915	To Capital Reserve Funds	17	\$65,000	\$0	\$65,000	\$0
	Purpose: HIGHWAY MAINTENANCE					



Special Warrant Articles

4915	To Capital Reserve Funds	18		\$75,000	\$0	\$75,000	\$0
Purpose: HIGHWAY HEAVY DUTY							
4915	To Capital Reserve Funds	19		\$75,000	\$0	\$75,000	\$0
Purpose: SEWER DEPARTMENT							
4915	To Capital Reserve Funds	20		\$120,000	\$0	\$120,000	\$0
Purpose: WATER DEPARTMENT							
4915	To Capital Reserve Funds	21		\$10,000	\$0	\$10,000	\$0
Purpose: RECORD PRESERVATION							
4915	To Capital Reserve Funds	22		\$31,200	\$0	\$31,200	\$0
Purpose: POLICE DEPARTMENT EQUIPMENT							
4915	To Capital Reserve Funds	23		\$5,000	\$0	\$5,000	\$0
Purpose: CEMETERY MAINTENANCE							
4916	To Expendable Trusts	14		\$2,000	\$0	\$2,000	\$0
Purpose: LIBRARY COMPUTER EQUIP EXP TRUST							
Total Proposed Special Articles				\$721,652	\$0	\$721,652	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's		Selectmen's		Budget	
			Appropriations for	period ending	Appropriations for	period ending	Committee's	Committee's
			12/31/2024	12/31/2024	12/31/2024	12/31/2024	period ending	period ending
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	12/31/2024	12/31/2024
Total Proposed Individual Articles			\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund	03	\$0	\$1,000	\$1,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	03	\$4,561	\$500	\$500
3186	Payment in Lieu of Taxes	03	\$106,971	\$107,000	\$107,000
3187	Excavation Tax	03	\$274	\$200	\$200
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$47,153	\$47,000	\$47,000
		Taxes Subtotal	\$158,959	\$155,700	\$155,700
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$325,702	\$325,600	\$325,600
3230	Building Permits	03	\$1,710	\$1,700	\$1,700
3290	Other Licenses, Permits, and Fees	03	\$15,737	\$15,737	\$15,737
		Licenses, Permits, and Fees Subtotal	\$343,149	\$343,037	\$343,037
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
		From Federal Government Subtotal	\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$135,483	\$135,483	\$135,483
3353	Highway Block Grant	10	\$40,049	\$25,452	\$25,452
3354	Water Pollution Grant	03	\$20,190	\$10,615	\$10,615
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	03	\$3,521	\$3,521	\$3,521
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	03	\$142,514	\$95,273	\$95,273
State Sources Subtotal			\$341,757	\$270,344	\$270,344
Charges for Services					
3401	Income from Departments	03	\$18,799	\$13,840	\$13,840
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$18,799	\$13,840	\$13,840
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	03	\$482,353	\$10,000	\$10,000
3502	Interest on Investments	03	\$101,653	\$101,500	\$101,500
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	03	\$64,480	\$75,750	\$75,750
Miscellaneous Revenues Subtotal			\$648,486	\$187,250	\$187,250
Interfund Operating Transfers In					
3511	From Revolving Funds		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	03, 19	\$489,157	\$515,652	\$515,652
3914W	From Water Proprietary Fund	03, 04, 20	\$599,736	\$633,080	\$633,080
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$1,088,893	\$1,148,732	\$1,148,732
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	03	\$700,000	\$350,000	\$350,000
Other Financing Sources Subtotal			\$700,000	\$350,000	\$350,000
Total Estimated Revenues and Credits			\$3,300,043	\$2,468,903	\$2,468,903



Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$4,575,981	\$4,770,370	\$4,770,370
Special Warrant Articles	\$1,574,374	\$721,652	\$721,652
Individual Warrant Articles	\$37,841	\$0	\$0
Total Appropriations	\$6,188,196	\$5,492,022	\$5,492,022
Less Amount of Estimated Revenues & Credits	\$3,257,730	\$2,468,903	\$2,468,903
Estimated Amount of Taxes to be Raised	\$2,930,466	\$3,023,119	\$3,023,119



Supplemental Schedule

1. Total Recommended by Budget Committee	\$5,492,022
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$116,119
3. Interest: Long-Term Bonds & Notes	\$26,304
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$142,423
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$5,349,599
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$534,960
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$6,026,982

WOODSTOCK PLANNING BOARD 2023 ANNUAL REPORT

Dear Voters of Woodstock,

We made progress in 2023. The Town has a Board filled with new members with plenty of enthusiasm to make a positive difference in the best interests of the Town of Woodstock, its residents, and its future. We have many projects we are working on, hopefully completed in early 2024.

The subdivision regulation draft is complete and is being heard in January, with plans for adoption by February 2024 with modest changes to ensure we remain in compliance with state regulations and the Town's wishes. The Board worked a good deal on Woodstock's Master Plan. Listening sessions continued to ensure our "Visions for the Future" accurately portray what we foresee to be the needs and desires of Woodstock and its residents for 5 to 10 years to come. It is anticipated it will be ready for the public to review by mid-year 2024. Please check the Town's website for opportunities to listen in and contribute your thoughts.

The Earth Excavation Permit Annual Inspections were held. The Board heard concerns from abutters related to blasting activities and worked with Excavators and abutters to improve communications and ease tensions.

With the upcoming revisions to the FEMA floodplain insurance rate maps (FIRMs) taking effect on February 8, 2024, our Floodplain Ordinance has been at the forefront of our activities this year. Revisions to the Ordinance were adopted in March 2023 to bring the language of the ordinance into compliance with FEMA requirements to remain members of the National Flood Insurance Program (NFIP), and we will be approving a further small change to adopt the dates of the new maps into the Ordinance. You will see the Ordinance before you again at the Town Meeting to approve this additional change.

Members of our Board have participated in training throughout the year to improve our knowledge of Floodplain Management. We continue to work with FEMA and with the NH Office of Planning and Development to secure Woodstock as a member of the Community Rating System for more favorable floodplain insurance rates and to continue to improve the accuracy of our Town Floodplain Maps. As our recent event in December showed, even if your property is not mapped in the floodplain, a significant flood event can still affect your property, so having access to this insurance benefits us all.

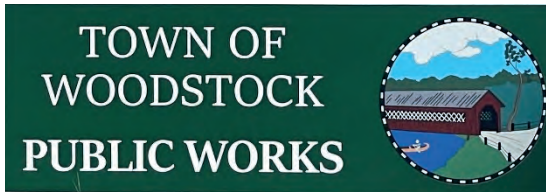
The Woodstock Planning Board reviewed and approved a boundary line adjustment, a minor subdivision, and the installation of a new personal wireless service facility. In conjunction with the Selectman, the Board assisted in finalizing an easement concerning Morris Street Extension, clarifying public interest needs. Board members met with the Selectmen and Public Works personnel to learn more about the capital improvement plan to guide Woodstock into the future.

Please come see us! We meet once a month at 5:00 PM. We appreciate your input!

Sincerely,

Bonnie Ham, *Chair*

PUBLIC WORKS DEPARTMENT 2023 ANNUAL REPORT



2023 was a year of great progress and improvements for the Public Works Department!

To begin, new piping, valves, controls, and flow meters were installed at the Water Treatment Plant. The new flow meters will allow us to get a more accurate reading of the water produced, and the new controls and VFDs will allow us to run both wells at reduced capacity, saving electricity. Well #1 received new piping and the motor was rebuilt. Well #2 was completely reconditioned. Rinnai propane heaters were installed in both well houses to become more energy efficient.

The Sewer Use Ordinance revision is in the final stages. Heat pumps were installed at the Wastewater Treatment Plant to become more energy-efficient in heating and cooling the facility. VFDs were installed on the large electric motors to help conserve energy and run more efficiently. A failed aerator motor was replaced in Ditch #3.

We have noticed a substantial increase in cooking grease at the Wastewater Treatment Plant. Our system is not designed for grease or oils. We ask that sewer users and restaurants do **NOT** dump any cooking grease into toilets or drains. This interferes with the proper maintenance and operation of the facility, increases expenses, and is subject to a civil penalty of up to \$10,000 per day.

Both the Water and Wastewater Departments received grants that have funded asset management plans, energy efficiency audits and implementations, cybersecurity audits and implementations, and strategic planning.

The town cemeteries saw significant improvement this year. A new shed was built for the Woodstock Cemetery to house the tools and equipment necessary to maintain the cemetery. Steve Welch has done an incredible job of straightening stones, removing dead bushes, pressure washing the stones, and more. Trees were removed at the Jackman Cemetery to protect the stones and promote grass regrowth, with more improvements coming this summer.

All the benches and stones in the town parks were pressure washed, repairs were made to the irrigation system, and the Cascade Pavilion was pressure washed and re-stained. Flooding from the December storm washed out the parking lot and road to the Woodstock Family Park. This will be repaired and opened in the spring.

The Highway Department downsized to a new CV 4x4 Dump Truck equipped with a sander, plow, and wing. The new truck is more accessible to load with our backhoe for jobs such as ditch work and greatly improves our ability to plow and climb hills.

The crew continued to focus on improvements to town roads and sidewalks. Center Street, the end of School Street, the bottom of Courtney Road, and the entrance to Lost Valley were milled and repaved. Crack sealing was implemented to minimize frost heaves, and the last section of the sidewalk on South Main Street was replaced.

We removed many tons of scrap metal from Old Dump Road that has been accumulating for decades and sent it to Gilpatrick Recycling, bringing in nearly \$5,000.00 in revenue.

The new salt and sand shed is being built at the Public Works Garage. We received a \$40,000 Grafton County ARPA Grant to offset the expense. We expect to have it completed in early 2024. We want to thank Mike O'Neil, the new owner of the old highway garage, for allowing the Town to use the old salt and sand shed during this process.

I would like to acknowledge our amazing partners who aid us in providing high-quality water and wastewater services to residents of Woodstock. Laviolette Controls is responsible for implementing our new controls and computer programs at the Water Treatment Plant and the Wastewater Treatment Plant. Weston & Sampson has done incredible work reconditioning the wells, replacing the inground well pipe, and rebuilding the pump motor at the well this year. EJ Prescott provides expertise with parts and services for water, GIS Mapping, and Leak Detection. Welch's Wastewater and Pennichuck work tirelessly to keep our Wastewater and Water Treatment Plants running, including maintaining the system, sampling, conducting testing, supporting many of our systems projects, and more. Thank you all!

I also want to take a moment to recognize the incredibly hard workers who make up our crew. Jim Boyle joined our team this year and has been a great addition. Jim Boyle, Michael Donahue Jr., and Steve Welch consistently provide excellent work and dedication to our community. I would also like to thank Kippy Ayotte for stepping up this year to help our short-staffed crew during large storms. I am grateful to have them.

The crew would like to thank the residents who continue to allow us to use their property for snow removal during the winter months and the community for their continued support. As always, we urge residents to contact us with any questions or concerns- we are here to serve the community!

Our town crew and community suffered a significant loss this year with the passing of Ed Wiggett. Ed worked with our crew for many years and could always be counted on to lend a helping hand when we needed it, even during his retirement. We will always appreciate Ed for his service, time, and dedication. His kindness and friendship will surely be missed.

Respectfully Submitted,

Mike Welch
Director, Public Works
publicworks@woodstocknh.org
(603) 348-8783







LINCOLN-WOODSTOCK RECREATION DEPARTMENT 2023 ANNUAL REPORT



The 2023 Year in Review:

Program Highlights – Every year, the Lincoln Woodstock Recreation Department strives to offer many diverse program choices to meet a broad range of ages and interests. We are grateful to our staff and coaches for working with us to offer youth basketball, the after-school program, Tball, Softball and Baseball, Adventure Camp, Kanc Kamp, Fall Youth Soccer, and the Kanc Ski Area. 2023 events were the: Kanc-a-thon, Big Air Event, Rail Jam, Cardboard Box Race, Kanc Kid's Races, Kanc Pre-Ski Lessons, Kanc Carvers, Freestyle Lessons, and February School Vacation Week daily events at the Kanc Ski Area, the Youth Fishing Derby, the Memorial Day Yard Sale Map Event, the Memorial Golf Tournament, the Halloween Candy Drive, the Annual Ski Equipment Give-Away, the Just-4-Kids Shopping event, and new this year Adult Pickleball!

Pickleball – In the winter of 2023, we offered Sunday evening pickleball to see what the community's interest was in providing this program. The interest was phenomenal! This summer, we were fortunate to be granted permission to allow residents of Lincoln and Woodstock to use the Forest Ridge Pickleball courts on Mondays and Wednesdays from 9 a.m. to 11 a.m. until October 31st. In November, we increased the indoor school pickleball to Saturday mornings and Sunday evenings and worked with the Days Inn to rent their facilities on Tuesdays and Thursday evenings. The interest is still going strong!!

Story walk along the Pemigewasset Trail – The LWRD continued to partner with the Lincoln Public Library to post a story walk along the Pemigewasset trail (from the entrance to Forest Ridge Road of the entrance of Loon Mtn.). This year, the Adventure campers and staff installed the posts, with the storybook pages spaced out along the walk. For six weeks of the summer, the story pages were changed to a new story, and the story title was posted on our social media pages. Many families commented that they enjoyed this, and we are looking to continue this with new stories each summer.

Riverfront Park Project – In 2022, we were selected as a Brownfields funding site by the EPA, and they conducted the site assessment work at no charge to the Town of Lincoln. In 2023, we worked with DES to determine what they would require for site clean-up, and as 2023 comes to an end, we are continuing to apply for EPA Brownfields clean-up funds to assist with the cost of these efforts.

Father Roger Bilodeau Community Center – In 2023, the site for the LinWood Skate Park was cleared, and is ready for construction as soon as the builder has time in his schedule. Benches for this skatepark area were built and stained. Plans were finalized for new airlock entryways at the Community Center, but construction was delayed until 2024 due to extremely high costs in 2023.

Lincoln-Woodstock Community Garden – The Community Garden got a facelift with new mason blocks installed thanks to Lin-Wood Rotary's Interact group. All of the mulch

from the LinWood Skate Park clearing was added to the area surrounding the community garden, and it has helped keep weeds to a minimum.

The Kanc Recreation & Ski Area – This year, thanks to the Lincoln Public Works crew, the larger sized parking lot area received a base coat of pavement, and the relocated sledding hill has been expanded to encompass the old and new areas. We added two new pickleball nets and lines to one of the Kanc basketball courts. Both courts are still set up for basketball.

Lincoln-Woodstock Community Ballfield – We contracted for field improvements this year, and the turf looks fantastic as a result. We also had the infield bleccavated this fall to remove all grass growth and smooth the infield surface.

Lin-Wood Food Pantry – The Community members and businesses generously supported the Lin-Wood Food Pantry in 2023! Thank you to the many local businesses and residents who donate to the Food Pantry throughout the year! This was a year of high need, and we appreciate all of your donations.

Youth Sports Highlights – LWRD's 3rd & 4th Grade Caulder Construction team won the Lancaster tournament, the Haverhill Tournament, and the Halloween Cup tournament! These trophies are on display in the elementary school's trophy case if you'd like to see them. The East Branch & Lincoln Trucking & Excavating 5th & 6th Grade team won the Lancaster tournament! Great job, kids and coaches!

Linwood Friends of Recreation – 2023 officers: President - Charyl Reardon; Vice-President - Deb Woodman; Treasurer - Tammy Ham; Secretary - Kara Sellingham. This group coordinates and staffs many fundraising and community events throughout the year. This year, we held the Kanc-A-Thon, the Community Wide Yard Sale Map Event, the Youth Fishing Derby, The Memorial Golf Tournament, the Halloween Candy Drive, and the Just for Kids Shopping event. If you are interested in becoming involved with the Friends of Recreation, check out their Facebook page "Linwood Friends of Recreation" or "@FriendsofLinWoodRec." All of our event registrations are online at linwood.recdesk.com.

If you would like to find out more about the Lincoln-Woodstock Recreation Department, please visit <http://www.lincolnnh.org/recreation> or LIKE US on FACEBOOK "[Lincoln-Woodstock Recreation-Department](https://www.facebook.com/Lincoln-Woodstock-Recreation-Department/)" or @LincolnWoodstockRecDept.

Special Thanks – The LWRD has a great staff of people who genuinely care about our community! I'm so thankful to all of them and their willingness to work hard to make sure that we can continue to offer quality programming! The LWRD is grateful for the support of the Lincoln and Woodstock Board of Selectmen, the Lin-Wood Friends of Recreation, and our numerous dedicated volunteers, community organizations, and businesses who support us with many hours of volunteerism and enthusiasm. On behalf of the Lincoln-Woodstock Recreation Department and the Towns of Lincoln and Woodstock, we sincerely thank all of you for your commitment to recreation and our community!

Respectfully Submitted,

Tara Tower, CPRP

LWRD Recreation Director





**GRAFTON COUNTY
SENIOR CITIZENS COUNCIL, INC.**

10 Campbell Street • Lebanon, NH 03766
Phone: 603-448-4897

ANNUAL REPORT 2023

Grafton County Senior Citizens Council, Inc. (GCSCC) is a private nonprofit organization that provides programs and services that support the health and well-being of our communities' older citizens as well as adults with disabilities. GCSCC's programs enable community members to remain independent in their own homes and communities for as long as possible.

GCSCC operates eight senior centers (located in Bristol, Canaan, Haverhill, Lebanon, Lincoln, Littleton, Orford, and Plymouth) and sponsors the Grafton County ServiceLink Resource Center and RSVP Volunteer Center (an AmeriCorps Seniors project). Through GCSCC's network, older adults and their families take part in a range of community-based long-term services including home-delivered meals, community dining programs, transportation, outreach and counseling, chore/home repair services, recreational and educational programs, and volunteer opportunities.

From July 1, 2022 through June 30, 2023, 184 older residents of Woodstock were served by one or more of GCSCC's programs offered through Lin-Wood Senior Services. In addition, 33 residents were served through ServiceLink.

- Older adults from Woodstock enjoyed 6,887 meals prepared by GCSCC.
- Woodstock residents received wellness calls, assistance with problems, crises, or issues of long-term care through 165 contacts with a trained outreach worker and 175 contacts with ServiceLink.
- Woodstock residents participated in 540 health, education, or social activities.
- 258 door-to-door, on-demand bus rides were provided for Woodstock residents.

The cost for GCSCC to provide services for Woodstock residents in 2022-2023 was \$105,640.99.

Such services can be critical for older adults and adults with disabilities who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty. Doing so saves tax dollars that would otherwise be expended for nursing home care. GCSCC's programs also contribute to a higher quality of life for older friends and neighbors. As our population ages, supportive services such as those offered by GCSCC are becoming even more critical.

GCSCC would very much appreciate Woodstock's support for our programs that enhance the independence and dignity of older adults and adults with disabilities. GCSCC enables our community members to meet the challenges of aging, while remaining in the security and comfort of their own communities and homes.

Kathleen Vasconcelos, *Executive Director*

Grafton County Senior Citizens Council, Inc.

Statistics for the Town of Woodstock
July 1, 2022 - June 30, 2023

During the fiscal year, GCSCC served 184 Woodstock residents (of 228 residents over 60, 2019 Tufts Healthy Aging Data Report)

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	<u>x</u>	<u>Unit Cost</u>	<u>=</u>	<u>Total Cost of Service</u>
Nutrition	Meals	6,887	x	\$11.16		\$76,858.92
Social Services	Contacts	165	x	\$39.17		\$6,463.05
ServiceLink	Contacts	175	x	\$39.17		\$6,854.75
Activities		540	x	\$15.77		\$8,515.80
Transportation	Rides	258	x	\$26.19		\$6,757.02
Volunteers		10				
Volunteer Hours		316				

GCSCC cost to provide services for Woodstock residents only	\$105,449.54
Request for Senior Services for 2023	\$6,000.00

NOTE:

- 1. Unit cost from GCSCC Statement of Revenue and Expenses for July 1, 2022 to June, 2023
- 2. Services were funded by Federal and State programs 52%; Local government appropriations 11%; Client donations 4%; Charitable contributions 14%; Grants and contracts 15%; Other 4%.



LINWOOD AMBULANCE

12 Profile Drive • PO Box 26

Woodstock, NH 03262

603-745-3904 Voice • 603-745-7737 Fax

www.linwoodambulance.org

A non-profit serving the Towns of Lincoln and Woodstock, NH

All donations are tax deductible

2023 ANNUAL REPORT

***54 years of service for the volunteers of Linwood Ambulance
to the towns of Woodstock and Lincoln***

In 2023, our team responded to 829 calls for service. This is 7% below last year's response level. We continue to be an all-hazards response organization responding with the local fire and police departments in a collaborative response system.

We continue to employ a call model that allows members to be in the community while being on call and respond to the station as they are needed.

Our professional mix of paid and call staff efficiently maximizes the response capability of our system. Our call staff come from home or work, dropping what they are doing to respond to calls for service in our communities. With that said, we are always looking for new members to serve.

As 2024 progresses we will continue to develop ways that we can offset the cost of our organization. To date, we have utilized over \$300,000 of grant funds, implemented two new service lines, and minimized cost centers.

This past year, we held a few fundraising events, most notably the Running of the Bears 5K and the Ivan Strickon Memorial Golf Tournament. The proceeds of these events go to offset requests for money for capital purchases. We will be holding the Running of the Bears 5K again this year; come out and see us on June 30!!

We want to thank all the businesses that have donated to the service either through one of these events, another event, or directly! Without these donations, we would not be able to purchase expensive medical equipment or ambulances.

We have been very fortunate with grant funds this past year and were able to add three mechanical ventilators that breathe for people having difficulty. We added new CPR mannequins that have the appropriate feedback devices. We added a top-of-the-line video laryngoscope device which allows us to better serve those not breathing. Finally, we were able to purchase three new ultrasound units that will allow us to access intravascularly better and do some advanced assessments.

We continue to service Automatic External Defibrillators in our communities. We have a list of nearly 70 devices. In the last year, we have worked with the Rotary to place seven outside AED boxes throughout the community. We continue to offer CPR/AED and First Aid educational programs.

We are lucky to have a professional staff of 46 members who are dedicated to serving the community:

Paramedics:	15
AEMTs:	8
EMTs:	23
EMRs:	0

We have nine volunteer Board of Trustees that meet monthly. This group is instrumental in the health of the agency and in moving us forward.

We continue to work through the challenges of being a small agency but providing stellar care for the people who request or need our services. Even with limited resources, we can field multiple calls regularly to ensure the emergency medical needs of the community are met.

On behalf of the members of Linwood Ambulance and the Board of Trustees of Linwood Medical Center, please accept our greatest thanks for supporting us for the past 54 years!

Respectfully submitted,

Jon R. Bouffard, MBA, NRP, FP-C, IC
Interim Chief

EMERGENCY ONE, INC.
Town of Woodstock - Fire Truck-E-One Typhoon Custom Pumper Truck
5-Year Debt Payment Schedule

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment	Fiscal Year Total Payment
1	7/15/2020	\$134,709.92	\$30,772.98	3.650%	\$6,047.81	\$36,820.79	\$36,820.79
2	7/15/2021	\$102,802.79	\$31,907.13	3.650%	\$4,913.66	\$36,820.79	\$36,820.79
3	7/15/2022	\$69,737.31	\$33,065.48	3.650%	\$3,755.31	\$36,820.79	\$36,820.79
4	7/15/2023	\$35,464.94	\$34,272.37	3.650%	\$2,548.42	\$36,820.79	\$36,820.79
5	7/15/2024	\$0.00	\$35,464.94	3.650%	\$1,299.13	\$36,764.07	\$36,764.07
Total			\$165,482.90		\$18,564.33	\$184,047.23	\$184,047.23

State Revolving Loan Fund
2003 Town of Woodstock-Clarifier
20-Year Debt Payment Schedule

Debt Year	Period Ending	Principal	Rate	Admin Fee	Interest On Loan 2.7040%	Interest On Loan 2.7040%	Fiscal Year Total Payment
1	01/01/04	\$52,703.22	7.50%	\$6,321.15	\$17,092.39	\$17,092.39	\$76,116.76
2	01/01/05	\$52,703.19	7.50%	\$10,013.61	\$27,076.79	\$27,076.79	\$89,793.59
3	01/01/06	\$52,703.19	7.50%	\$9,486.57	\$25,651.70	\$25,651.70	\$87,841.46
4	01/01/07	\$52,703.19	7.50%	\$8,959.54	\$24,226.60	\$24,226.60	\$85,889.33
5	01/01/08	\$52,703.19	7.50%	\$8,432.51	\$22,801.51	\$22,801.51	\$83,937.21
6	01/01/09	\$52,703.19	7.50%	\$7,905.48	\$21,376.41	\$21,376.41	\$81,985.08
7	01/01/10	\$52,703.19	7.50%	\$7,378.45	\$19,951.32	\$19,951.32	\$80,032.96
8	01/01/11	\$52,703.19	7.50%	\$6,851.41	\$18,526.23	\$18,526.23	\$78,080.83
9	01/01/12	\$52,703.19	7.50%	\$6,324.38	\$17,101.13	\$17,101.13	\$76,128.70
10	01/01/13	\$52,703.19	7.50%	\$5,797.35	\$15,676.04	\$15,676.04	\$74,176.58
11	01/01/14	\$52,703.19	7.50%	\$5,270.32	\$14,250.94	\$14,250.94	\$72,224.45
12	01/01/15	\$52,703.19	7.50%	\$4,743.29	\$12,825.85	\$12,825.85	\$70,272.33
13	01/01/16	\$52,703.19	7.50%	\$4,216.26	\$11,400.75	\$11,400.75	\$68,320.20
14	01/01/17	\$52,703.19	7.50%	\$3,689.22	\$9,975.66	\$9,975.66	\$66,368.07
15	01/01/18	\$52,703.19	7.50%	\$3,162.19	\$8,550.57	\$8,550.57	\$64,415.95
16	01/01/19	\$52,703.19	7.50%	\$2,635.16	\$7,125.47	\$7,125.47	\$62,463.82
17	01/01/20	\$52,703.19	7.50%	\$2,108.13	\$5,700.38	\$5,700.38	\$60,511.70
18	01/01/21	\$52,703.19	7.50%	\$1,581.10	\$4,275.28	\$4,275.28	\$58,559.57
19	01/01/22	\$52,703.19	7.50%	\$1,054.06	\$2,850.19	\$2,850.19	\$56,607.44
20	01/01/23	\$52,703.19	7.50%	\$527.03	\$1,425.09	\$1,425.09	\$54,655.31
Totals		\$1,054,063.83		\$106,457.21	\$287,860.30	\$287,860.30	\$1,448,381.34

State Revolving Loan Fund

2005 Town of Woodstock-Lost River Road Sewer Line

20-Year Debt Payment Schedule

Debt Year	Period Ending	Principal	Rate	Admin Fee	Interest 1.0000%	Interest On Loan 2.6880%	Fiscal Year Total Payment
1	01/01/06	\$14,829.10	0.03688	\$2,603.33	\$6,997.75		\$24,430.18
2	01/01/07	\$14,829.10	0.03688	\$2,817.53	\$7,573.51		\$25,220.14
3	01/01/08	\$14,829.10	0.03688	\$2,669.23	\$7,174.91		\$24,673.24
4	01/01/09	\$14,829.10	0.03688	\$2,520.95	\$6,776.30		\$24,126.35
5	01/01/10	\$14,829.10	0.03688	\$2,372.65	\$6,377.70		\$23,579.45
6	01/01/11	\$14,829.09	0.03688	\$2,224.36	\$5,979.09		\$23,032.54
7	01/01/12	\$14,829.09	0.03688	\$2,076.07	\$5,580.48		\$22,485.64
8	01/01/13	\$14,829.09	0.03688	\$1,927.78	\$5,181.88		\$21,938.75
9	01/01/14	\$14,829.09	0.03688	\$1,779.49	\$4,783.27		\$21,391.85
10	01/01/15	\$14,829.09	0.03688	\$1,631.20	\$4,384.67		\$20,844.96
11	01/01/16	\$14,829.09	0.03688	\$1,482.91	\$3,986.06		\$20,298.06
12	01/01/17	\$14,829.09	0.03688	\$1,334.62	\$3,587.45		\$19,751.16
13	01/01/18	\$14,829.09	0.03688	\$1,186.33	\$3,188.85		\$19,204.27
14	01/01/19	\$14,829.09	0.03688	\$1,038.04	\$2,790.24		\$18,657.37
15	01/01/20	\$14,829.09	0.03688	\$889.75	\$2,391.64		\$18,110.48
16	01/01/21	\$14,829.09	0.03688	\$741.45	\$1,993.03		\$17,563.57
17	01/01/22	\$14,829.09	0.03688	\$593.16	\$1,594.42		\$17,016.67
18	01/01/23	\$14,829.09	0.03688	\$444.87	\$1,195.82		\$16,469.78
19	01/01/24	\$14,829.09	0.03688	\$296.58	\$797.21		\$15,922.88
20	01/01/25	\$14,829.09	0.03688	\$148.29	\$398.61		\$15,375.99
Totals		\$296,581.85		\$30,778.59	\$82,732.89		\$410,093.33

New Hampshire Municipal Bond Bank 2022
2022 Town of Woodstock-Highway Garage - 459 Daniel Webster Highway
20-Year Debt Payment Schedule

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment*	Calendar Year	Outstanding Interest
1	08/15/22				\$ 8,779.07	\$ 8,779.07	\$ 8,779.07	\$145,040.30
	02/15/23	\$425,600.00	\$21,300.00	5.100%	8,541.80	29,841.80		136,498.50
	08/15/23				7,998.65	7,998.65	37,840.45	128,499.85
2	02/15/24	404,300.00	21,300.00	5.100%	7,998.65	29,298.65		120,501.20
	08/15/24				7,455.50	7,455.50	36,754.15	113,045.70
3	02/15/25	383,000.00	21,300.00	5.100%	7,455.50	28,755.50		105,590.20
	08/15/25				6,912.35	6,912.35	35,667.85	98,677.85
4	02/15/26	361,700.00	21,300.00	5.100%	6,912.35	28,212.35		91,765.50
	08/15/26				6,369.20	6,369.20	34,581.55	85,396.30
5	02/15/27	340,400.00	21,300.00	5.100%	6,369.20	27,669.20		79,027.10
	08/15/27				5,826.05	5,826.05	33,495.25	73,201.05
6	02/15/28	319,100.00	21,300.00	5.100%	5,826.05	27,126.05		67,375.00
	08/15/28				5,282.90	5,282.90	32,408.95	62,092.10
7	02/15/29	297,800.00	21,300.00	5.100%	5,282.90	26,582.90		56,809.20
	08/15/29				4,739.75	4,739.75	31,322.65	52,069.45
8	02/15/30	276,500.00	21,300.00	5.100%	4,739.75	26,039.75		47,329.70
	08/15/30				4,196.60	4,196.60	30,236.35	43,133.10
9	02/15/31	255,200.00	21,300.00	5.100%	4,196.60	25,496.60		38,936.50
	08/15/31				3,653.45	3,653.45	29,150.05	35,283.05

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment*	Calendar Year	Outstanding Interest
10	02/15/32	233,900.00	21,300.00	4.100%	3,653.45	24,953.45		31,629.60
	08/15/32				3,216.80	3,216.80	28,170.25	28,412.80
11	02/15/33	212,600.00	21,300.00	4.100%	3,216.80	24,516.80		25,196.00
	08/15/33				2,780.15	2,780.15	27,296.95	22,415.85
12	02/15/34	191,300.00	21,300.00	4.100%	2,780.15	24,080.15		19,635.70
	08/15/34				2,343.50	2,343.50	26,423.65	17,292.20
13	02/15/35	170,000.00	21,300.00	3.100%	2,343.50	23,643.50		14,948.70
	08/15/35				2,013.35	2,013.35	25,656.85	12,935.35
14	02/15/36	148,700.00	21,300.00	3.100%	2,013.35	23,313.35		10,922.00
	08/15/36				1,683.20	1,683.20	24,996.55	9,238.80
15	02/15/37	127,400.00	21,300.00	3.100%	1,683.20	22,983.20		7,555.60
	08/15/37				1,353.05	1,353.05	24,336.25	6,202.55
16	02/15/38	106,100.00	21,300.00	3.100%	1,353.05	22,653.05		4,849.50
	08/15/38				1,022.90	1,022.90	23,675.95	3,826.60
17	02/15/39	84,800.00	21,200.00	3.100%	1,022.90	22,222.90		2,803.70
	08/15/39				694.30	694.30	22,917.20	2,109.40
18	02/15/40	63,600.00	21,200.00	2.100%	694.30	21,894.30		1,415.10
	08/15/40				471.70	471.70	22,366.00	943.40
19	02/15/41	42,400.00	21,200.00	2.225%	471.70	21,671.70		471.70
	08/15/41				235.85	235.85	21,907.55	235.85
20	02/15/42	21,200.00	21,200.00	2.225%	235.85	21,435.85		(0.00)
TOTALS			\$425,600.00		\$153,819.37	\$579,419.37	\$579,419.37	

*Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement.

**TOWN OF WOODSTOCK,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022**

**TOWN OF WOODSTOCK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022**

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR’S REPORT

To the Members of the Board of Selectmen
Town of Woodstock
Woodstock, New Hampshire

Report on the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Woodstock as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town’s basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Water Department Fund	Unmodified
Sewer Department Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter described in the “Matter Giving Rise to Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities financial statements of the Town of Woodstock, as of December 31, 2022, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Woodstock as of December 31, 2022, and the respective changes in financial position, and the respective budgetary comparison for the general fund, water, and sewer departments for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the Financial Statements” section of our report. We are required to be independent of the Town of Woodstock and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 1-N to the financial statements, management has not recorded the long-term costs of retirement healthcare costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position, and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Responsibilities of Management for the Financial Statements

The Town of Woodstock's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Woodstock's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Woodstock's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Woodstock's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

As discussed in Note 2-D to the financial statements, in fiscal year 2022 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits, and
- Notes to the Required Supplementary Information

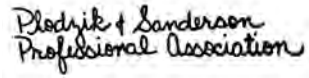
Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the

information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management’s Discussion and Analysis – Management has omitted a Management’s Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Supplementary Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Woodstock’s basic financial statements. The accompanying combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



November 21, 2023
Concord, New Hampshire

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Statement of Net Position
December 31, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,589,350
Investments	2,430,668
Taxes receivables (net)	363,991
Accounts receivable	158,525
Intergovernmental receivable	38,539
Capital assets:	
Land and construction in progress	983,174
Other capital assets, net of depreciation	8,193,543
Total assets	<u>14,757,790</u>
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	362,599
Amounts related to other postemployment benefits	9,820
Total deferred outflows of resources	<u>372,419</u>
LIABILITIES	
Accounts payable	97,775
Accrued salaries and benefits	32,890
Accrued interest payable	8,722
Intergovernmental payable	1,138,407
Long-term liabilities:	
Due within one year	125,825
Due in more than one year	2,497,576
Total liabilities	<u>3,901,195</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants	156,126
Amounts related to pensions	176,899
Total deferred inflows of resources	<u>333,025</u>
NET POSITION	
Net investment in capital assets	8,532,449
Restricted	945,985
Unrestricted	1,417,555
Total net position	<u><u>\$10,895,989</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2022

		Program Revenues		Net (Expense) Revenue and Change In Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
General government	\$ 963,742	\$ 6,885	\$ -	\$ (956,857)
Public safety	961,770	25,067	1,400	(935,303)
Highways and streets	308,220	-	23,167	(285,053)
Sanitation	669,243	434,500	3,756	(230,987)
Water distribution and treatment	416,100	490,453	-	74,353
Health	5,830	-	-	(5,830)
Welfare	18,575	-	-	(18,575)
Culture and recreation	465,003	-	177	(464,826)
Conservation	2,598	-	-	(2,598)
Interest on long-term debt	15,569	-	-	(15,569)
Total governmental activities	<u>\$3,826,650</u>	<u>\$956,905</u>	<u>\$28,500</u>	<u>(2,841,245)</u>

General revenues:

Taxes:	
Property	2,566,019
Other	32,015
Motor vehicle permit fees	332,072
Licenses and other fees	6,361
Grants and contributions not restricted to specific programs	128,940
Unrestricted investment earnings	26,584
Miscellaneous	184,772
Total general revenues	<u>3,276,763</u>
Change in net position	435,518
Net position, beginning, as restated (see Note 18)	<u>10,460,471</u>
Net position, ending	<u>\$10,895,989</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2022

	<u>General</u>	<u>Water Department</u>	<u>Sewer Department</u>	<u>Other Govm'tal Funds</u>	<u>Total Govm'tal Funds</u>
ASSETS					
Cash and cash equivalents	\$1,401,831	\$1,024,287	\$155,823	\$ 7,409	\$2,589,350
Investments	2,419,848	-	-	10,820	2,430,668
Taxes receivable	513,991	-	-	-	513,991
Accounts receivable	50,657	52,918	54,950	-	158,525
Interfund receivable	730,402	-	-	-	730,402
Total assets	<u>\$5,116,729</u>	<u>\$1,077,205</u>	<u>\$210,773</u>	<u>\$18,229</u>	<u>\$6,422,936</u>
LIABILITIES					
Accounts payable	\$ 44,768	\$ 38,629	\$ 14,378	\$ -	\$ 97,775
Accrued salaries and benefits	32,890	-	-	-	32,890
Intergovernmental payable	1,138,407	-	-	-	1,138,407
Interfund payable	-	-	730,402	-	730,402
Total liabilities	<u>1,216,065</u>	<u>38,629</u>	<u>744,780</u>	<u>-</u>	<u>1,999,474</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Property taxes	158,983	-	-	-	158,983
Unavailable revenue - grants	<u>156,126</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>156,126</u>
Total deferred inflows of resources	<u>315,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>315,109</u>
FUND BALANCES (DEFICIT)					
Nonspendable	-	-	-	6,175	6,175
Restricted	-	938,576	-	1,234	939,810
Committed	1,514,275	-	-	10,820	1,525,095
Assigned	133,631	100,000	-	-	233,631
Unassigned (deficit)	<u>1,937,649</u>	<u>-</u>	<u>(534,007)</u>	<u>-</u>	<u>1,403,642</u>
Total fund balances (deficit)	<u>3,585,555</u>	<u>1,038,576</u>	<u>(534,007)</u>	<u>18,229</u>	<u>4,108,353</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$5,116,729</u>	<u>\$1,077,205</u>	<u>\$210,773</u>	<u>\$18,229</u>	<u>\$6,422,936</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet -
Governmental Funds to the Statement of Net Position
December 31, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$4,108,353
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 17,899,050	
Less accumulated depreciation	<u>(8,722,333)</u>	
		9,176,717
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the post-retirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 362,599	
Deferred inflows of resources related to pensions	(176,899)	
Deferred outflows of resources related to OPEB	<u>9,820</u>	
		195,520
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (730,402)	
Payables	<u>730,402</u>	
		-
Long-term receivables are not due and receivable in the current period, therefore, are not reported in the funds.		
State aid to water pollutions projects		38,539
Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.		
Deferred property taxes	\$ 158,983	
Allowance for uncollectible taxes	<u>(150,000)</u>	
		8,983
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(8,722)
Long-term liabilities that are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 592,588	
Compensated absences	134,637	
Net pension liability	1,711,671	
Other postemployment benefits	<u>132,825</u>	
		(2,623,401)
Net position of governmental activities (Exhibit A)		<u>\$10,895,989</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2022

	<u>General</u>	<u>Water Department</u>	<u>Sewer Department</u>	<u>Other Govm'tal Funds</u>	<u>Total Govm'tal Funds</u>
REVENUES					
Taxes	\$2,607,306	\$ -	\$ -	\$ -	\$2,607,306
Licenses and permits	338,433	-	-	-	338,433
Intergovernmental	277,244	-	1,640	-	278,884
Charges for services	31,952	490,453	434,500	-	956,905
Miscellaneous	104,009	2,981	1,505	184	108,679
Total revenues	<u>3,358,944</u>	<u>493,434</u>	<u>437,645</u>	<u>184</u>	<u>4,290,207</u>
EXPENDITURES					
Current:					
General government	1,020,721	-	-	-	1,020,721
Public safety	898,384	-	-	-	898,384
Highways and streets	256,527	-	-	-	256,527
Water distribution and treatment	-	341,868	-	-	341,868
Sanitation	247,027	-	347,584	-	594,611
Health	5,830	-	-	-	5,830
Welfare	18,575	-	-	-	18,575
Culture and recreation	368,685	-	-	-	368,685
Conservation	2,598	-	-	-	2,598
Debt service:					
Principal	33,107	459,691	67,532	-	560,330
Interest	12,493	-	6,092	-	18,585
Capital outlay	550,921	22,542	-	-	573,463
Total expenditures	<u>3,414,868</u>	<u>824,101</u>	<u>421,208</u>	<u>-</u>	<u>4,660,177</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(55,924)</u>	<u>(330,667)</u>	<u>16,437</u>	<u>184</u>	<u>(369,970)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	120,000	50,000	-	170,000
Transfers out	(170,000)	-	-	-	(170,000)
Bond proceeds	480,000	-	-	-	480,000
Total other financing sources (uses)	<u>310,000</u>	<u>120,000</u>	<u>50,000</u>	<u>-</u>	<u>480,000</u>
Net change in fund balances	<u>254,076</u>	<u>(210,667)</u>	<u>66,437</u>	<u>184</u>	<u>110,030</u>
Fund balances (deficit), beginning, as restated (see Note 18)	<u>3,331,479</u>	<u>1,249,243</u>	<u>(600,444)</u>	<u>18,045</u>	<u>3,998,323</u>
Fund balances (deficit), ending	<u>\$3,585,555</u>	<u>\$1,038,576</u>	<u>\$(534,007)</u>	<u>\$18,229</u>	<u>\$4,108,353</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4**TOWN OF WOODSTOCK, NEW HAMPSHIRE****Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities For the Fiscal Year Ended December 31, 2022**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances of governmental funds (Exhibit C-3)		\$110,030
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$599,489	
Depreciation expense	<u>(407,446)</u>	
		192,043
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$(170,000)	
Transfers out	<u>170,000</u>	
		-
Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the governmental funds.		
Change in deferred tax revenue		(9,272)
The receipt of principal of long-term receivables provides current financial resources to governmental funds, but has no effect on net position.		
Receipt of state aid to water pollution projects		(18,767)
Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position.		
Proceeds of debt	\$ (425,600)	
Bond premium on new issuance	(54,400)	
Repayment of bond principal	100,598	
Amortization of bond premium	<u>2,720</u>	
		(376,682)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 337	
Decrease in prepaid items	459,691	
Increase in compensated absences payable	(6,810)	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	53,637	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>31,311</u>	
		538,166
Change in net position of governmental activities (Exhibit B)		<u>\$435,518</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-1
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	\$2,564,317	\$2,564,317	\$2,598,034	\$33,717
Licenses and permits	328,225	328,225	338,433	10,208
Intergovernmental	271,842	271,842	277,244	5,402
Charges for services	29,700	29,700	31,952	2,252
Miscellaneous	28,600	28,600	74,140	45,540
Total revenues	<u>3,222,684</u>	<u>3,222,684</u>	<u>3,319,803</u>	<u>97,119</u>
EXPENDITURES				
Current:				
General government	1,345,660	1,345,660	1,018,139	327,521
Public safety	868,867	868,867	944,774	(75,907)
Highways and streets	266,154	266,154	192,574	73,580
Sanitation	253,355	253,355	247,027	6,328
Health	6,350	6,350	5,830	520
Welfare	37,475	37,475	18,575	18,900
Culture and recreation	432,567	432,567	383,185	49,382
Conservation	4,180	1,680	2,598	(918)
Economic development	2,500	2,500	-	2,500
Debt service:				
Principal	31,911	31,911	33,107	(1,196)
Interest	18,115	23,115	12,493	10,622
Capital outlay	67,000	547,000	447,367	99,633
Total expenditures	<u>3,334,134</u>	<u>3,816,634</u>	<u>3,305,669</u>	<u>510,965</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(111,450)</u>	<u>(593,950)</u>	<u>14,134</u>	<u>608,084</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(236,050)	(236,050)	(385,167)	(149,117)
Bond proceeds	-	480,000	480,000	-
Total other financing sources (uses)	<u>(236,050)</u>	<u>243,950</u>	<u>94,833</u>	<u>(149,117)</u>
Net change in fund balances	<u>\$ (347,500)</u>	<u>\$ (350,000)</u>	<u>108,967</u>	<u>\$458,967</u>
Unassigned fund balance, beginning, as restated (see Note 18)			1,837,665	
Unassigned fund balance, ending			<u>\$1,946,632</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-2**TOWN OF WOODSTOCK, NEW HAMPSHIRE****Statement of Revenues, Expenditures, and Changes in Fund Balance****Budget and Actual (Non-GAAP Budgetary Basis)****Water Department Fund****For the Fiscal Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	\$ 495,562	\$ 495,562	\$ 490,453	\$ (5,109)
Miscellaneous	-	-	2,888	2,888
Total revenues	<u>495,562</u>	<u>495,562</u>	<u>493,341</u>	<u>(2,221)</u>
EXPENDITURES				
Current:				
Water distribution and treatment	375,562	375,562	322,699	52,863
Debt service:				
Principal	-	459,691	459,691	-
Capital outlay	<u>220,000</u>	<u>220,000</u>	<u>22,542</u>	<u>197,458</u>
Total expenditures	<u>595,562</u>	<u>1,055,253</u>	<u>804,932</u>	<u>250,321</u>
Net change in fund balances	<u><u>\$(100,000)</u></u>	<u><u>\$(559,691)</u></u>	<u>(311,591)</u>	<u><u>\$248,100</u></u>
Fund balance, beginning, as restated (see Note 18)			<u>1,161,298</u>	
Fund balance, ending			<u><u>\$ 849,707</u></u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D-3
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Sewer Department Fund
For the Fiscal Year Ended December 31, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ 1,640	\$ 1,640
Charges for services	451,140	434,500	(16,640)
Miscellaneous	-	1,397	1,397
Total revenues	<u>451,140</u>	<u>437,537</u>	<u>(13,603)</u>
EXPENDITURES			
Current:			
Sanitation	377,515	345,934	31,581
Debt service:			
Principal	67,533	67,532	1
Interest	<u>6,092</u>	<u>6,092</u>	-
Total expenditures	<u>\$451,140</u>	<u>\$419,558</u>	<u>\$ 31,582</u>
Net change in fund deficit	<u>\$ -</u>	17,979	<u>\$ 17,979</u>
Unassigned fund deficit, beginning, as restated (see Note 18)		(707,809)	
Unassigned fund deficit, ending		<u><u>\$(689,830)</u></u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2022

	Private Purpose Trust Funds	Other Custodial Funds
ASSETS		
Cash and cash equivalents	\$10,959	\$ 685,194
Intergovernmental receivable	<u>-</u>	<u>998,271</u>
Total assets	<u>10,959</u>	<u>1,683,465</u>
LIABILITIES		
Intergovernmental payables:		
School district	<u>-</u>	<u>998,271</u>
NET POSITION		
Restricted	<u>\$10,959</u>	<u>\$ 685,194</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2022

	Private Purpose Trust Funds	All Custodial Funds
ADDITIONS		
Contributions	\$ -	\$ 260,000
Investment earnings	11	519
Tax collections for other governments	-	<u>2,907,293</u>
Total additions	<u>11</u>	<u>3,167,812</u>
DEDUCTIONS		
Scholarships	250	-
Payments to school district	-	155,155
Payments of taxes to other governments	-	2,795,671
Payments of motor vehicle fees to State	-	<u>111,622</u>
Total deductions	<u>250</u>	<u>3,062,448</u>
Net change in fiduciary net position	(239)	105,364
Net position, beginning	<u>11,198</u>	<u>579,830</u>
Net position, ending	<u>\$10,959</u>	<u>\$ 685,194</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended
December 31, 2022

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TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Woodstock, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Woodstock is a municipal corporation governed by an elected 3-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Basis of Accounting and Measurement Focus

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the long-term costs of retirement healthcare and obligations for other postemployment benefits have also been omitted because the liability and expense have not been determined. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded other postemployment benefit expense in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses, and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2022

expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

General Fund – is the Town's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the expendable trust funds are consolidated in the general fund.

Water Department Fund – accounts for the activities related to the operation of the water treatment plant, wells, and water system. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the water expendable trust funds are consolidated in the water department fund.

Sewer Department Fund – accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the sewer expendable trust funds are consolidated in the sewer department fund.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Permanent Fund – is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports two nonmajor governmental funds.

Fiduciary Fund Financial Statements – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town's fiduciary funds are private purpose trust and custodial funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending, or "economic resources" measurement focus and the accrual basis of accounting.

The Town also reports the following fiduciary funds:

Private Purpose Trust Funds – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Custodial Funds – are custodial in nature and do not involve the measurement of operating results. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2022

banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.

Level 2 – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency.

Level 3 – Inputs are significant unobservable inputs, using assumptions in determining the fair value of investments and derivative instruments.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

Investments in Certain External Investment Pools – In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the Town held investments with the New Hampshire Public Deposit Investment Pool (NHPDIP). The NHPDIP measures all of its investments at amortized cost. There are no redemption restrictions and shares may be redeemed by the Town in accordance with the NHPDIP's Information Statement.

1-E Receivables

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2022

are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-F Capital Assets

Capital assets are reported in the applicable governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The Town has established a threshold of \$5,000 or more and an estimated useful life in excess of one year for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Classes:	<u>Years</u>
Buildings	20-50
Equipment, and vehicles	8-30
Infrastructure	20-100

1-G Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-H Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on June 6, 2022 and November 10, 2022, and due on July 13, 2022 and December 19, 2022. For any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at December 31, 2022 and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivable have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Lincoln-Woodstock School District, and Grafton County, which are remitted to these entities as required by law.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2022

The Town net assessed valuation as of April 1, 2022 utilized in the setting of the tax rate was as follows:

Total assessment valuation with utilities	\$289,470,451
Total assessment valuation without utilities	\$282,220,151

The tax rates and amounts assessed for the year ended December 31, 2022 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$ 8.69	\$2,515,442
School portion:		
State of New Hampshire	1.29	363,750
Local	6.62	1,915,785
County portion	1.78	516,136
Total	<u>\$18.38</u>	<u>\$5,311,113</u>

1-I Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2022.

1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. The Town has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenues from grants arises when the related eligible expenditures will not be made until the subsequent period.

1-K Compensated Absences

General leave for the Town includes vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the Town's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

1-L Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities fund Statement of Net Position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2022

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Director Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transaction:

Direct Placements – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

1-M Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No. 73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-N Postemployment Benefits Other Than Pensions (OPEB)

The Town maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – The Town maintains a single employer plan but has not obtained an actuarial report calculating the other postemployment benefit liability, deferred outflows of resources, and deferred inflows of resources in accordance with Government Accounting Standards Board pronouncement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

1-O Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2022

The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory, or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

When multiple net position/fund balance classifications are available for use, it is the government's policy utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

The Board of Selectmen will maintain an appropriate level of unassigned fund balance using guidelines by the NH Government Finance Officers Association (GFOA) as follows:

- 5% to 15% of regular general fund operating revenues, or
- 8% to 17% of regular general fund operating expenditures.

1-P Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of receivables, the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund, water, and sewer departments. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2022

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2022, \$350,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for each major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general, water department, and sewer department funds are as follows:

General fund:

Revenues and other financing sources:	
Per Exhibit D-1 (budgetary basis)	\$3,799,803
Adjustments:	
Basis differences:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	29,869
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	9,272
Per Exhibit C-3 (GAAP basis)	<u>\$3,838,944</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$3,690,836
Adjustments:	
Basis differences:	
Encumbrances, beginning	107,054
Encumbrances, ending	(133,631)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	135,776
To eliminate transfers between general and blended funds	(215,167)
Per Exhibit C-3 (GAAP basis)	<u>\$3,584,868</u>

Water department fund:

Revenues and other financing sources:	
Per Exhibit D-2 (budgetary basis)	\$ 493,341
Adjustments:	
Basis differences:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	93
To eliminate transfers between blended funds	120,000
Per Exhibit C-3 (GAAP basis)	<u>\$ 613,434</u>

(continued)

TOWN OF WOODSTOCK, NEW HAMPSHIRE
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Budgetary reconciliation to GAAP basis (continued):

Sewer department fund:

Revenues and other financing sources:	
Per Exhibit D-3 (budgetary basis)	\$437,537
Adjustments:	
Basis differences:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	108
To eliminate transfers between blended funds	50,000
Per Exhibit C-3 (GAAP basis)	<u>\$487,645</u>
Expenditures:	
Per Exhibit D-3 (budgetary basis)	\$419,558
Adjustments:	
Basis differences:	
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	1,650
Per Exhibit C-3 (GAAP basis)	<u>\$421,208</u>

2-C Deficit Fund Balances

The sewer department fund had a deficit fund balance of \$534,007 at December 31, 2022. This deficit is a result of current and past year's operations. The Town plans to revise its commercial billing rates to reflect usage and the deficit will be made up through this additional billing in subsequent years.

2-D Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. However, there was no restatement to the beginning net position or fund balance. The Town has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 87 and have determined that none of the agreements have met the requirements of the pronouncement.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$3,285,503 and the bank balances totaled \$3,391,386. Petty cash totaled \$30.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$2,589,350
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	696,153
Total cash and cash equivalents	<u>\$3,285,503</u>

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NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Since investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2022:

	<u>Valuation Measurement Method</u>	<u>Reported Balance</u>
Investments carried at amortized cost:		
New Hampshire Public Deposit		
Investment Pool	Level 2	<u>\$2,430,668</u>

Interest Rate Risk - This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2022. The amount has been reduced by an allowance for an estimated uncollectible amount of \$150,000. Taxes receivable by year are as follows:

	<u>As reported on:</u>	
	<u>Exhibit A</u>	<u>Exhibit C-1</u>
Property:		
Levy of 2022	\$ 352,861	\$ 352,861
Unredeemed (under tax lien):		
Levy of 2021	73,806	73,806
Levy of 2020	44,029	44,029
Levies of 2019 and prior	43,183	43,183
Yield	112	112
Less: allowance for estimated uncollectible taxes	(150,000) *	-
Net taxes receivable	<u>\$ 363,991</u>	<u>\$ 513,991</u>

*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the accrual basis of accounting (Exhibits A and B).

NOTE 6 – OTHER RECEIVABLES

Receivables at December 31, 2022, consisted of accounts (water and sewer) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2022 for the Town's individual major funds in the aggregate are as follows:

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	Governmental Activities	Governmental Funds				Fiduciary Funds
		General	Water Dept.	Sewer Dept.	Total	
Receivables:						
Accounts	\$158,525	\$50,657	\$52,918	\$54,950	\$158,525	\$ -
Intergovernmental ¹	38,539	-	-	-	-	998,271 ²
Net total receivables	<u>\$197,064</u>	<u>\$50,657</u>	<u>\$52,918</u>	<u>\$54,950</u>	<u>\$158,525</u>	<u>\$ 998,271</u>

¹. Governmental Activities - intergovernmental receivable which represents State Aid for projects, see additional information in Note 14.

². Fiduciary Funds - intergovernmental receivables represent property taxes collected on behalf of the Lincoln-Woodstock School District. These amounts are collected and are part of the Town's general fund cash at year-end. The general fund reports an offsetting intergovernmental payable for this amount at yearend, see Note 9.

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 is as follows:

	Balance, Beginning	Additions	Balance, Ending
At cost:			
Not being depreciated:			
Land	\$ 983,174	\$ -	\$ 983,174
Being depreciated:			
Buildings	4,279,118	492,675	4,771,793
Equipment and vehicles	2,968,993	16,714	2,985,707
Infrastructure	9,068,276	90,100	9,158,376
Total capital assets being depreciated	<u>16,316,387</u>	<u>599,489</u>	<u>16,915,876</u>
Total all capital assets	<u>17,299,561</u>	<u>599,489</u>	<u>17,899,050</u>
Less accumulated depreciation:			
Buildings	(2,359,264)	(114,609)	(2,473,873)
Equipment and vehicles	(1,556,530)	(148,059)	(1,704,589)
Infrastructure	(4,399,093)	(144,778)	(4,543,871)
Total accumulated depreciation	<u>(8,314,887)</u>	<u>(407,446)</u>	<u>(8,722,333)</u>
Net book value,			
capital assets being depreciated	<u>8,001,500</u>	<u>192,043</u>	<u>8,193,543</u>
Net book value,			
all governmental activities capital assets	<u>\$8,984,674</u>	<u>\$192,043</u>	<u>\$9,176,717</u>

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 19,547
Public safety	88,596
Highways and streets	137,438
Sanitation	87,307
Water	74,232
Culture and recreation	326
Total depreciation expense	<u>\$ 407,446</u>

NOTE 8 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General	Sewer	<u>\$730,402</u>

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The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2022 is as follows:

	Transfers In:		
	Water Department Fund	Sewer Department Fund	Total
Transfers out:			
General fund	<u>\$120,000</u>	<u>\$50,000</u>	<u>\$170,000</u>

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments at December 31, 2022 consist of:

	Governmental Fund General	Fiduciary Funds
Various fees due to the State of New Hampshire	\$ 9,105	\$ -
Balance due to the		
New Hampshire Retirement System	15,632	-
Property taxes due to the custodial funds ³	998,271	-
Property taxes due to the		
Lincoln-Woodstock Cooperative School District	-	998,271 ⁴
Due to the Town of Lincoln	115,399	-
Total intergovernmental payables due	<u>\$1,138,407</u>	<u>\$998,271</u>

³. Property taxes due to the custodial fund represent amounts collected by the Town on behalf of Lincoln-Woodstock School District and are reported as a component of general fund cash at year-end.

⁴. Property taxes due to the Lincoln-Woodstock School District represent amounts collected by the Town that will be paid to the School District in incremental payments based upon an agreed schedule in the next calendar year.

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2022 consist of amounts related to pensions totaling \$362,599 and amounts related to OPEB totaling \$9,820. For further discussion on these amounts, see Note 12 and 13, respectively.

Deferred inflows of resources are as follows:

	Government- wide	General Fund
Deferred property taxes not collected within		
60 days of fiscal year-end	\$ -	\$158,983
Federal grant revenue collected in advance of		
eligible expenditures being made	156,126	156,126
Amounts related to pensions, see Note 12	176,899	-
Total deferred inflows of resources	<u>\$333,025</u>	<u>\$315,109</u>

NOTE 11 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2022:

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	Balance Jan. 1, 2022	Additions	Reductions	Balance Dec. 31, 2022	Due Within One Year	Due In More Than One Year
Bonds payable:						
Direct placements	\$ 267,586	\$425,600	\$(100,598)	\$ 592,588	\$123,105	\$ 469,483
Premium	-	54,400	(2,720)	51,680	2,720	48,960
Total bonds payable	267,586	480,000	(103,318)	644,268	125,825	518,443
Compensated absences	127,827	15,306	(8,496)	134,637	-	134,637
Net pension liability	1,502,213	209,458	-	1,711,671	-	1,711,671
Net other postemployment benefits	159,207	-	(26,382)	132,825	-	132,825
Total long-term liabilities	<u>\$2,056,833</u>	<u>\$704,764</u>	<u>\$(138,196)</u>	<u>\$2,623,401</u>	<u>\$125,825</u>	<u>\$2,497,576</u>

Long-term bonds/notes are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate%	Outstanding at December 31, 2022	Current Portion
Bonds payable						
Direct placements:						
Clarifier	\$1,054,064	2003	2023	7.50%	\$ 52,703	\$ 52,703
Sewer Line Extension	\$ 296,582	2005	2025	3.68%	44,489	14,829
Fire Pumper Truck	\$ 193,370	2018	2024	3.65%	69,796	34,273
Highway Garage	\$ 425,600	2022	2042	2.09%	425,600	21,300
Total direct placements					<u>\$592,588</u>	<u>\$123,105</u>

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2022, including interest payments, are as follows:

Fiscal Year Ending December 31,	Bonds - Direct Placements		
	Principal	Interest	Total
2023	\$123,105	\$ 22,681	\$145,786
2024	71,653	17,846	89,499
2025	36,130	14,915	51,045
2026	21,300	13,282	34,582
2027	21,300	12,195	33,495
2028-2032	106,500	44,788	151,288
2033-2037	106,500	22,210	128,710
2038-2042	106,100	6,203	112,303
Totals	<u>\$592,588</u>	<u>\$154,120</u>	<u>\$746,708</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

NOTE 12 – DEFINED BENEFIT PENSION PLAN

Plan Description - The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to

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members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided - Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2022, the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$197,186, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - At December 31, 2022 the Town reported a liability of \$1,711,671 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the Town's proportion was 0.03% which was the same as its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized pension expense of \$143,549. At December 31, 2022 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion	\$ 68,816	\$170,328
Changes in assumptions	91,047	-
Net difference between projected and actual investment earnings on pension plan investments	64,870	-
Differences between expected and actual experience	32,125	6,571
Contributions subsequent to the measurement date	105,741	-
Total	<u>\$362,599</u>	<u>\$176,899</u>

The \$105,741 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2023	\$51,997
2024	31,765
2025	(56,756)
2026	52,953
Thereafter	-
Totals	<u>\$79,959</u>

Actuarial Assumptions - The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions which, accordingly, apply to 2022 measurements:

Inflation:	2.0%
Salary increases:	5.4% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Long-term Rates of Return - The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and long-term rates of return for 2022:

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>30 Year Geometric Return</u>
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate - The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

<u>Actuarial Valuation Date</u>	<u>1% Decrease 5.75%</u>	<u>Current Single Rate Assumption 6.75%</u>	<u>1% Increase 7.75%</u>
June 30, 2022	\$2,296,631	\$1,711,671	\$1,225,331

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

13-A New Hampshire Retirement System (NHRS)

Plan Description - The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provided - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers, and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy

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amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2022 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions - The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2022, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2022, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$17,405, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - At December 31, 2022, the Town reported a liability of \$132,825 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the Town's proportion was 0.04% which was the same as its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB benefit of \$13,906. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 363	\$ -
Contributions subsequent to the measurement date	9,457	-
Total	<u>\$9,820</u>	<u>\$ -</u>

The \$9,457 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2023	\$ 60
2024	16
2025	(143)
2025	430
Thereafter	-
Totals	<u>\$363</u>

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Actuarial Assumptions - The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015-June 30, 2019.

Long-term Rates of Return - The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core US Fixed Income (3)	25.00%	
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate - The discount rate used to measure the total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate - The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the Town's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$144,204	\$132,825	\$122,914

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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OPEB Plan Fiduciary Net Position - Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

13-B Town of Woodstock Retiree Health Benefit Program

The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements. Expenses for the cost of providing health insurance for currently enrolled retirees are recognized in the general fund of the funds financial statements as payments are made.

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2022, or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town. The amounts that should be recorded as the net OPEB liability and the OPEB expense is unknown.

NOTE 14 – STATE AID TO WATER POLLUTION PROJECTS

The Town is due to receive from the State of New Hampshire the following amounts in the form of state aid to water pollution projects:

Bonds Issued	Amount
C-676	\$ 8,881
C-688	29,658
Total	<u>\$38,539</u>

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At December 31, 2022 the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending December 31,	Amount
2023	\$18,767
2024	9,886
2025	9,886
Total	<u>\$38,539</u>

NOTE 15 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2022 are as follows:

General fund:	
General government	\$20,000
Public safety	95,631
Culture and recreation	18,000
Total encumbrances	<u>\$133,631</u>

NOTE 16 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Governmental activities and fiduciary fund net position reported on the Statements of Net Position at December 31, 2022 include the following:

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2022

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all capital assets	\$9,176,717	\$ -
Less:		
General obligation bonds/note payable	(592,588)	-
Unamortized bond premiums	(51,680)	-
Total net investment in capital assets	<u>8,532,449</u>	<u>-</u>
Restricted net position:		
Perpetual care - nonexpendable	6,175	-
Perpetual care - expendable	1,234	-
Water	938,576	-
Individuals, organizations, and other governments	-	10,959
Trust funds held for school district	-	685,194
Total restricted net position	<u>945,985</u>	<u>696,153</u>
Unrestricted	<u>1,417,555</u>	<u>-</u>
Total net position	<u>\$10,895,989</u>	<u>\$696,153</u>

NOTE 17 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2022 include the following:

	General Fund	Water Department Fund	Sewer Department Fund	Nonmajor Funds	Total Govm'tal Funds
Nonspendable:					
Permanent fund - principal balance	\$ -	\$ -	\$ -	\$ 6,175	\$ 6,175
Restricted:					
Permanent - income balance	-	-	-	1,234	1,234
Water department	-	938,576	-	-	938,576
Total restricted fund balance	-	938,576	-	1,234	939,810
Committed:					
Expendable trusts	1,514,275	-	-	-	1,514,275
Conservation/Land use	-	-	-	10,820	10,820
Total committed fund balance	<u>1,514,275</u>	<u>-</u>	<u>-</u>	<u>10,820</u>	<u>1,525,095</u>
Assigned:					
Encumbrances	133,631	100,000	-	-	233,631
Unassigned (deficit)	<u>1,937,649</u>	<u>-</u>	<u>(534,007)</u>	<u>-</u>	<u>1,403,642</u>
Total governmental fund balances (deficit)	<u>\$3,585,555</u>	<u>\$1,038,576</u>	<u>\$(534,007)</u>	<u>\$18,229</u>	<u>\$4,108,353</u>

NOTE 18 - PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at January 1, 2022 was restated to give retroactive effect to the following prior period adjustments:

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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	Government-wide Statements	General Fund Total Fund Balance (Modified Accrual Basis)	General Fund Unassigned Fund Balance (Budgetary Basis)	Water Department	Sewer Department
To restate for miscellaneous adjustments/ differences	\$ 4,977	\$ 157	\$ 157	\$ 1,400	\$ 3,420
Net position/ fund balance, as previously reported	<u>10,455,494</u>	<u>3,331,322</u>	<u>1,837,508</u>	<u>1,159,898</u>	<u>(711,229)</u>
Net position/ fund balance, as restated	<u>\$10,460,471</u>	<u>\$3,331,479</u>	<u>\$1,837,665</u>	<u>\$1,161,298</u>	<u>\$(707,809)</u>

NOTE 19 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2022, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2022 to December 31, 2022 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the Town's property schedule on file with Primex³. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2022 the Town paid \$46,675 and \$23,451 respectively, to Primex for property, liability, and worker's compensation. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 20 – COVID-19

As a result of the spread of the COVID-19 Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

The Town was allotted a total of \$142,902 in federal funding from the American Rescue Plan Act (ARPA), which was received in two equal payments. The first payment of \$71,451 was received in 2021, and the second payment of \$71,451 was received in 2022. Eligible uses of these funds include pandemic response or its negative impacts, workforce/personnel, including payroll and hazard/premium pay, provision of government services to the extent of reduced revenue, and necessary water, sewer, and broadband investment. For the year ended December 31, 2022, the Town spent no ARPA funds. The remaining unspent balance of \$142,902 is included as a deferred inflow of resources and will be recognized at a future date as eligible expenditures are incurred.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
As of and For the Fiscal Year Ended December 31, 2022

NOTE 21 – CONTINGENT LIABILITIES

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 22 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through November 21, 2023, the date the December 31, 2022 financial statements were available to be issued, and the following event occurred that require recognition or disclosure:

At the March 14, 2023 annual meeting the Town passed Warrant Article No. 3 which authorized the issuance of \$309,208 of bonds, notes, or lease agreements for the purchase of a new fire tanker.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2022
Unaudited

Fiscal year-end	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019	Dec. 31, 2020	Dec. 31, 2021	Dec. 31, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Town's proportion of the net pension liability	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Town's proportionate share of the net pension liability	\$1,150,492	\$1,050,671	\$1,150,081	\$1,695,983	\$1,633,472	\$1,475,819	\$1,558,093	\$2,053,385	\$1,502,213	\$1,711,671
Town's covered payroll	\$ 836,190	\$ 721,803	\$ 513,670	\$ 582,190	\$ 623,829	\$ 706,266	\$ 738,854	\$ 767,540	\$ 794,865	\$ 723,738
Town's proportionate share of the net pension liability as a percentage of its covered payroll	137.59%	145.56%	223.89%	291.31%	261.85%	208.96%	210.88%	267.53%	188.99%	236.50%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.69%	58.72%	72.22%	65.12%

The Note to the Required Supplementary Information - Pension Liability is an integral part of this schedule.

EXHIBIT G
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2022
Unaudited

Fiscal year-end	Dec. 31, 2013	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019	Dec. 31, 2020	Dec. 31, 2021	Dec. 31, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 66,470	\$ 90,810	\$ 97,396	\$ 114,205	\$ 121,678	\$ 129,541	\$ 140,919	\$ 142,617	\$ 154,052	\$ 197,186
Contributions in relation to the contractually required contributions	(66,470)	(90,810)	(97,396)	(114,205)	(121,678)	(129,541)	(140,919)	(142,617)	(154,052)	(197,186)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$836,190	\$721,803	\$513,670	\$582,190	\$623,829	\$706,266	\$738,854	\$767,540	\$723,233	\$799,571
Contributions as a percentage of covered payroll	7.95%	12.58%	18.96%	19.62%	19.51%	18.34%	19.07%	18.58%	21.30%	24.66%

The Note to the Required Supplementary Information - Pension Liability is an integral part of this schedule.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
Note to the Required Supplementary Information -
Pension Liability
For the Fiscal Year Ended December 31, 2022

Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Contributions - Pensions

Changes in Benefit Terms - There were no changes in benefit terms for the current period.

Changes in Assumptions - Salary increases changed to 5.4% from 5.6% in the current period.

Methods and Assumptions Used to Determine Contribution Rates - A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

EXHIBIT H
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the
Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing
Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2022
Unaudited

Fiscal year-end	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019	Dec. 31, 2020	Dec. 31, 2021	Dec. 31, 2022
Measurement date	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Town's proportion of the net OPEB liability	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%
Town's proportionate share of the net OPEB liability (asset)	\$127,064	\$176,884	\$177,666	\$166,730	\$159,207	\$132,825
Town's covered payroll	\$623,829	\$706,266	\$764,066	\$767,540	\$794,865	\$723,738
Town proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	20.37%	25.04%	23.25%	21.72%	20.03%	18.35%
Plan fiduciary net position as a percentage of the total OPEB liability	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%

The Note to the Required Supplementary Information - Other Postemployment Benefit Liability
is an integral part of this schedule.

EXHIBIT I
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing
Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2022
Unaudited

Fiscal year-end	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2019	Dec. 31, 2020	Dec. 31, 2021	Dec. 31, 2022
Measurement date	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 16,471	\$ 17,089	\$ 18,494	\$ 17,681	\$ 15,639	\$ 17,405
Contributions in relation to the contractually required contribution	(16,471)	(17,089)	(18,494)	(17,681)	(15,639)	(17,405)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	<u>\$623,829</u>	<u>\$706,266</u>	<u>\$738,854</u>	<u>\$767,540</u>	<u>\$723,233</u>	<u>\$799,571</u>
Contributions as a percentage of covered payroll	2.64%	2.42%	2.50%	2.30%	2.16%	2.18%

The Note to the Required Supplementary Information - Other Postemployment Benefit Liability is an integral part of this schedule.

TOWN OF WOODSTOCK, NEW HAMPSHIRE
Note to the Required Supplementary Information -
Other Postemployment Benefits Liability
For the Fiscal Year Ended December 31, 2022

Schedule of the Town’s Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of Town Contributions – Other Postemployment Benefits

Changes in Benefit Terms - There were no changes in benefit terms for the current period.

Changes in Assumptions - Salary increases changed to 5.4% from 5.6% in the current period.

Methods and Assumptions Used to Determine Contribution Rates - A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town’s other postemployment benefits at December 31, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2022

	<u>Estimated</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Taxes:			
Property	\$2,418,473	\$2,438,052	\$19,579
Yield	160	112	(48)
Excavation	200	200	-
Payment in lieu of taxes	100,484	117,136	16,652
Interest and penalties on taxes	45,000	42,534	(2,466)
Total from taxes	<u>2,564,317</u>	<u>2,598,034</u>	<u>33,717</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	310,200	332,072	21,872
Building permits	2,025	2,125	100
Other	16,000	4,236	(11,764)
Total from licenses, permits, and fees	<u>328,225</u>	<u>338,433</u>	<u>10,208</u>
Intergovernmental:			
State:			
Meals and rooms distribution	126,341	126,341	-
Highway block grant	29,559	23,167	(6,392)
Water pollution grants	20,883	20,883	-
Other	95,059	106,853	11,794
Total from intergovernmental	<u>271,842</u>	<u>277,244</u>	<u>5,402</u>
Charges for services:			
Income from departments	<u>29,700</u>	<u>31,952</u>	<u>2,252</u>
Miscellaneous:			
Sale of municipal property	7,100	7,100	-
Interest on investments	15,000	24,786	9,786
Other	6,500	42,254	35,754
Total from miscellaneous	<u>28,600</u>	<u>74,140</u>	<u>45,540</u>
Other financing sources:			
Bond proceeds	<u>480,000</u>	<u>480,000</u>	<u>-</u>
Total revenues and other financing sources	<u>\$3,702,684</u>	<u>\$3,799,803</u>	<u>\$97,119</u>
Unassigned fund balance used to reduce tax rate	<u>350,000</u>		
Total revenues, other financing sources, and use of fund balance	<u>\$4,052,684</u>		

See Independent Auditor's Report.

SCHEDULE 2
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances
(Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$160,954	\$144,894	\$ -	\$16,060
Election and registration	-	48,820	32,771	-	16,049
Financial administration	-	195,940	167,890	-	28,050
Legal	-	36,000	28,205	-	7,795
Personnel administration	-	692,721	466,655	-	226,066
Planning and zoning	-	10,000	2,737	-	7,263
General government buildings	-	114,140	101,561	-	12,579
Cemeteries	-	25,960	15,245	-	10,715
Insurance, not otherwise allocated	-	46,675	37,431	-	9,244
Advertising and regional associations	-	950	750	-	200
Other	-	13,500	-	20,000	(6,500)
Total general government	-	1,345,660	998,139	20,000	327,521
Public safety:					
Police	-	665,467	662,003	95,631	(92,167)
Ambulance	-	75,000	75,000	-	-
Fire	-	82,500	85,334	-	(2,834)
Building inspection	-	10,200	33	-	10,167
Emergency management	-	8,200	4,894	-	3,306
Other	-	27,500	21,879	-	5,621
Total public safety	-	868,867	849,143	95,631	(75,907)
Highways and streets:					
Highways and streets	-	237,404	162,698	-	74,706
Street lighting	-	28,750	29,876	-	(1,126)
Total highways and streets	-	266,154	192,574	-	73,580
Sanitation:					
Solid waste collection	-	253,355	247,027	-	6,328
Health:					
Administration	-	600	80	-	520
Pest control	-	1,500	1,500	-	-
Health agencies	-	4,250	4,250	-	-
Total health	-	6,350	5,830	-	520

Continued

See Independent Auditor's Report.

SCHEDULE 2 (continued)
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances
(Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2021

	<u>Encumbered from Prior Year</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbered to Subsequent Year</u>	<u>Variance Positive (Negative)</u>
Welfare:					
Administration and direct assistance	-	22,500	3,600	-	18,900
Vendor payments and other	-	14,975	14,975	-	-
Total welfare	-	37,475	18,575	-	18,900
Culture and recreation:					
Parks and recreation	3,500	46,429	31,280	18,000	649
Library	-	77,200	63,473	-	13,727
Patriotic purposes	-	16,300	11,800	-	4,500
Other	-	292,638	262,132	-	30,506
Total culture and recreation	3,500	432,567	368,685	18,000	49,382
Conservation	-	1,680	2,598	-	(918)
Economic development	-	2,500	-	-	2,500
Debt service:					
Principal of long-term debt	-	31,911	33,107	-	(1,196)
Interest on long-term debt	-	18,115	12,493	-	5,622
Interest on tax anticipation notes	-	5,000	-	-	5,000
Total debt service	-	55,026	45,600	-	9,426
Capital outlay	103,554	547,000	550,921	-	99,633
Other financing uses:					
Transfers out	-	236,050	385,167	-	(149,117)
Total appropriations, expenditures, other financing uses, and encumbrances	\$107,054	\$4,052,684	\$3,664,259	\$133,631	\$361,848

See Independent Auditor's Report.

SCHEDULE 3
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2022

Unassigned fund balance, beginning, as restated (see Note 18) (Non-GAAP Budgetary Basis)	\$1,837,665
Changes:	
Unassigned fund balance appropriated for use in 2022 tax rate	(350,000)
2022 Budget summary:	
Revenue surplus (Schedule 1)	\$ 97,119
Unexpended balance of appropriations (Schedule 2)	<u>361,848</u>
2022 Budget surplus	<u>458,967</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)	1,946,632
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis	
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis	(158,983)
Elimination of the allowance for uncollectible taxes	<u>150,000</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)	<u><u>\$1,937,649</u></u>

See Independent Auditor's Report.

SCHEDULE 4
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2022

	Special Revenue Fund		
	Conservation Commission	Permanent Fund	Total
ASSETS			
Cash and cash equivalents	\$ -	\$7,409	\$ 7,409
Investments	10,820	-	10,820
Total assets	<u>\$10,820</u>	<u>\$7,409</u>	<u>\$18,229</u>
FUND BALANCES			
Nonspendable	\$ -	\$6,175	\$6,175
Restricted	-	1,234	1,234
Committed	10,820	-	10,820
Total fund balances	<u>\$10,820</u>	<u>\$7,409</u>	<u>\$18,229</u>
Total fund balances	<u>\$10,820</u>	<u>\$7,409</u>	<u>\$18,229</u>

SCHEDULE 5
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2022

	Special Revenue Fund Conservation Commission	Permanent Fund	Total
REVENUES			
Miscellaneous	\$ 177	\$ 7	\$ 184
Net changes in fund balances	177	7	184
Fund balances, beginning	10,643	7,402	18,045
Fund balances, ending	<u>\$10,820</u>	<u>\$7,409</u>	<u>\$18,229</u>

See Independent Auditor's Report.

SCHEDULE 6
TOWN OF WOODSTOCK, NEW HAMPSHIRE
Combining Schedule of Custodial Funds Fiduciary Net Position
December 31, 2022

	Custodial Funds			Total
	Taxes	Trust Funds	State M V Fees	
ASSETS				
Cash and cash equivalents	\$ -	\$685,194	\$ -	\$ 685,194
Intergovernmental receivables	998,271	-	-	998,271
Total assets	998,271	685,194	-	1,683,465
LIABILITIES				
Intergovernmental payables: School district	998,271	-	-	998,271
NET POSITION				
Restricted	\$ -	\$685,194	\$ -	\$ 685,194

SCHEDULE 7**TOWN OF WOODSTOCK, NEW HAMPSHIRE****Combining Schedule of Custodial Funds Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2022**

	Custodial Funds			Total
	Taxes	Trust Funds	State M V Fees	
Additions:				
Contributions	\$ -	\$260,000	\$ -	\$ 260,000
Investment earnings	-	519	-	519
Tax collections for other governments	2,795,671	-	111,622	2,907,293
Total additions	<u>2,795,671</u>	<u>260,519</u>	<u>111,622</u>	<u>3,167,812</u>
Deductions:				
Payments to school district	-	155,155	-	155,155
Payments of taxes to other governments	2,795,671	-	-	2,795,671
Payments of motor vehicle fees to State	-	-	111,622	111,622
Total deductions	<u>2,795,671</u>	<u>155,155</u>	<u>111,622</u>	<u>3,062,448</u>
Net change in fiduciary net position	-	105,364	-	105,364
Net position, beginning	-	579,830	-	579,830
Net position, ending	<u>\$ -</u>	<u>\$685,194</u>	<u>\$ -</u>	<u>\$ 685,194</u>

See Independent Auditor's Report.

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTH REPORT - 01/01/2023-12/31/2023
WOODSTOCK, NH

Child's Name	Birth Date	Birth Place	Father's Parent's Name	Mother's/ Parent's Name
MORRISON, PHOENIX MALACHITE	02/23/2023	PLYMOUTH, NH	MORRISON, ZEPHYR TRACY-IAN	ROBIE, TABITHA ANN
WHITCOMB, CHARLIE MARIE	08/15/2023	LITTLETON, NH	WHITCOMB, KYLE MATTHEW	WHITCOMB, BROOKE MARIE
				Total number of records 2

**DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT - 01/01/2023-12/31/2023
WOODSTOCK, NH**

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
HAIRSTON, NATHANIEL ALLEN WOODSTOCK, NH	DOW, JENNIFER LYNN LINCOLN, NH	WOODSTOCK	CAMPTON	02/11/2023
BRODEUR, DERICK JAMES WOODSTOCK, NH	HEBERT, SARA LOUISE WOODSTOCK, NH	WOODSTOCK	WOODSTOCK	02/11/2023
AYOTTE, DONALD ALAN WOODSTOCK, NH	THOMAS, CYNTHIA ANNE WOODSTOCK, NH	WOODSTOCK	WOODSTOCK	08/04/2023
BROWN, JOHN ARTHUR WOODSTOCK, NH	SOMMA, CATHERINE ELIZABETH WOODSTOCK, NH	WOODSTOCK	WOODSTOCK	08/09/2023
BURROWS, KEVIN CLARENCE WOODSTOCK, NH	WHITMAN, KELLEY BLANCHE WOODSTOCK, NH	WOODSTOCK	WOODSTOCK	08/18/2023
GLANCY, ANNE ELIZABETH WOODSTOCK, NH	ROCHFORD, MICHAEL DAVID WOODSTOCK, NH	LINCOLN	CARROLL	08/19/2023
CAYER, MACKENZIE LEWIS WOODSTOCK, NH	ZUKOWSKI, MADELINE ANNE WOODSTOCK, NH	WOODSTOCK	WOODSTOCK	09/23/2023
PARKER, MATTHEW ELDON WOODSTOCK, NH	ORMSBY, KAITLIN MARIE WOODSTOCK, NH	WOODSTOCK	WOODSTOCK	10/13/2023

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT DEATH REPORT - 01/01/2023-12/31/2023
WOODSTOCK, NH

Decedent's Name	Death Date	Death Place	Father's/ Parent's Name	Mother's/Parent's Name Prior to First Marriage/ Civil Union		Military
HORNE, SHARON EMILY	01/07/2023	LEBANON	AVERY, DALTON	HAZELTINE, MAVIS		N
SIMENSEN, DIANE	02/12/2023	NORTH HAVERHILL	BRADFORD, WILLIAM	COX, MURIEL		N
DAIGLE, CHRISTOPHER JOHN	02/25/2023	WOODSTOCK	DAIGLE, HERBERT	HUGHES, SHIRLEY		Y
GAUDETTE SR., FREDERICK STEVEN	06/01/2023	WOODSTOCK	GAUDETTE, FRANK	DEVITTO, LILLIAN		N
DEACHMAN, GARY DALE	07/04/2023	LACONIA	DEACHMAN, ADELBERT	MICHAUD, FERN		N
WIGGETT, EDWARD C.	07/25/2023	WOODSTOCK	WIGGETT, EDWARD	WRIGHT, EMMA		Y
LATHAM, EILEEN A.	07/25/2023	LEBANON	DRISCOLL, MATTHEW	MCCARTHY, MARY		N
GENDRON, SUSAN JANE	08/15/2023	CONCORD	GENDRON, PAUL	ESTEY, HAZEL		N
BENZA, SEBASTIAN A.	08/16/2023	WOODSTOCK	BENZA, SALVATORE	NATOLE, ANNA		Y
SMITH, GEORGE A.	10/15/2023	WOODSTOCK	SMITH, FREDERICK	CLAYTON, ERMA		N
LECLERC, ROLAND ROSARIO	10/27/2023	WOODSTOCK	LECLERC, ROSARIO	ROGERS, GOLDIE		Y
ARANYOSI, MARY ANN	11/19/2023	WOODSTOCK	HLINAK, EDWARD	O'KEEFE, THERESE		N

Woodstock, NH



Community Contact

Telephone
Fax
E-mail
Web Site

Municipal Office Hours

County
Labor Market Area
Tourism Region
Planning Commission
Regional Development

Election Districts

US Congress
Executive Council
State Senate
State Representative

Town of Woodstock

Judy Welch, Administrator
PO Box 156
North Woodstock, NH 03262

(603) 745-8752
(603) 745-2393
admin@woodstocknh.gov
www.woodstocknh.gov

Administration: M-F 8-4; Town Clerk and Tax Collector:
Monday-Friday, 8-3:30

Grafton

Plymouth, NH LMA
White Mountains
North Country Council
Grafton County Economic Development Council

District 2

District 2

District 1

Grafton County District 3

Incorporated: 1763

Origin: This town was first granted in 1763 as Peeling, after an English town, to Eli Demerit and others. Many of the settlers were from Lebanon, Connecticut, and acquainted with that town's minister, Reverend Eleazar Wheelock, who later founded Dartmouth College. The terms of the charter were not met, and in 1771 Governor John Wentworth regranted the town to Nathaniel Cushman and others. In this grant, the town was named Fairfield, after Fairfield, Connecticut. In 1840, the town was renamed Woodstock by act of legislature, after a historic palace in Woodstock, England.

Villages and Place Names: Fairview, Lost River, North Woodstock

Population, Year of the First Census Taken: 83 residents in 1800

Population Trends: Population change for Woodstock totaled 540 over 50 years, from 897 in 1970 to 1,437 in 2020. The largest decennial percent change was a 21 percent increase from 2000 to 2010. The town's population increased by five percent from 2010 to 2020. The 2022 Census estimate for Woodstock was 1,453 residents, which ranked 168th among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2022 (US Census Bureau): 24.8 persons per square mile of land area. Woodstock contains 58.5 square miles of land area and 0.5 square miles of inland water area.



Economic & Labor Market Information Bureau, NH Employment Security, October 2023. Community Response Received 7/12/2023

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.

Woodstock, New Hampshire

MUNICIPAL SERVICES			
Type of Government	Selectmen		
Budget: Municipal Appropriations, 2023	\$6,188,196		
Budget: School Appropriations, 2023-2024	\$10,546,218		
Zoning Ordinance	No Board		
Master Plan	2014		
Capital Improvement Plan	No		
Industrial Plans Reviewed By	Planning Board		
Boards and Commissions			
Elected:	Selectmen; Planning; Floodplain; Library; Trust Funds; Cemetery; Budget; Checklist		
Appointed:	Please visit www.woodstocknh.gov for a list of boards & committees to which citizens may be appointed.		
Public Library	Moosilauke Public		
EMERGENCY SERVICES			
Police Department	Full-time		
Fire Department	Volunteer/On-Call		
Emergency Medical Service	Private - Volunteer		
Nearest Hospital(s)	Distance	Staffed Beds	
Speare Memorial, Plymouth	23 miles	25	
Cottage Hospital, Woodsville	24 miles	35	
UTILITIES			
Electric Supplier	NH Electric Coop		
Natural Gas Supplier	None		
Water Supplier	Private wells; municipal		
Sanitation	Private septic & municipal		
Municipal Wastewater Treatment Plant	Yes		
Solid Waste Disposal	None		
Curbside Trash Pickup	None		
Pay-As-You-Throw Program	No		
Recycling Program	Mandatory		
Telephone Company	Time Warner; Consolidated Communications		
Cellular Telephone Access	Yes		
Cable Television Access	Yes		
Public Access Television Station	No		
High Speed Internet Service:	Business	Limited	
	Residential	Limited	
PROPERTY TAXES (NH Dept. of Revenue Administration)			
2022 Total Tax Rate (per \$1000 of value)	\$18.38		
2022 Equalization Ratio	54.6		
2022 Full Value Tax Rate (per \$1000 of value)	\$10.00		
2022 Percent of Local Assessed Valuation by Property Type			
Residential Land and Buildings	85.8%		
Commercial Land and Buildings	11.7%		
Public Utilities, Current Use, and Other	2.6%		
HOUSING (ACS 2017-2021)			
Total Housing Units	1,295		
Single-Family Units, Detached or Attached	1,011		
Units in Multiple-Family Structures:			
Two to Four Units in Structure	85		
Five or More Units in Structure	138		
Mobile Homes and Other Housing Units	61		

POPULATION (1-YEAR ESTIMATES/DECENNIAL)		(US Census Bureau)	
Total Population	Community	County	
2022	1,453	91,126	
2020	1,434	91,118	
2010	1,374	89,118	
2000	1,140	81,826	
1990	1,168	74,998	
1980	1,008	65,806	
DEMOGRAPHICS AMERICAN COMMUNITY SURVEY (ACS) 2017-2021			
Population by Gender			
Male	642	Female	750
Population by Age Group			
Under age 5	110		
Age 5 to 19	228		
Age 20 to 34	274		
Age 35 to 54	355		
Age 55 to 64	130		
Age 65 and over	295		
Median Age	43.0 years		
Educational Attainment, population 25 years and over: 959			
High school graduate or higher	93.4%		
Bachelor's degree or higher	42.0%		
INCOME, INFLATION ADJUSTED \$		(ACS 2017-2021)	
Per capita income	\$40,778		
Median family income	\$88,611		
Median household income	\$61,587		
Median Earnings, full-time, year-round workers			
Male	\$72,500		
Female	\$39,286		
Individuals below the poverty level			6.2%
LABOR FORCE		(NHES – ELMI)	
Annual Average	2012	2022	
Civilian labor force	870	900	
Employed	830	881	
Unemployed	40	19	
Unemployment rate	4.6%	2.1%	
EMPLOYMENT & WAGES		(NHES – ELMI)	
Annual Average Covered Employment	2012	2022	
Goods Producing Industries			
Average Employment	25	41	
Average Weekly Wage	\$ 553	\$ 757	
Service Providing Industries			
Average Employment	294	334	
Average Weekly Wage	\$ 428	\$ 726	
Total Private Industry			
Average Employment	319	375	
Average Weekly Wage	\$ 438	\$ 729	
Government (Federal, State, and Local)			
Average Employment	21	18	
Average Weekly Wage	\$ 609	\$1,167	
Total, Private Industry plus Government			
Average Employment	339	393	
Average Weekly Wage	\$ 448	\$ 750	
If “n” appears, data do not meet disclosure standards.			

Economic & Labor Market Information Bureau, NH Employment Security, October 2023. Community Response Received 7/12/2023

EDUCATION AND CHILD CARE

Schools students attend: **Grades K-12 are part of Lincoln-Woodstock Cooperative (Lincoln, Woodstock)** District: **SAU 68**
Career Technology Center(s): **Hugh J. Gallen Career & Technical Center; White Mountains RHS**

Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools				
Grade Levels				
Total Enrollment				

Nearest Community College: **Lakes Region**
Nearest Colleges or Universities: **Plymouth State**

2022 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing) Total Facilities: Total Capacity:

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
Woodstock Inn	Hotel, restaurant, brewery	135	1980

Employer Information Supplied by Municipality

TRANSPORTATION (distances estimated from city/town hall)

Road Access	US Routes	3
	State Routes	112, 118, 175
Nearest Interstate, Exit	I-93, Exits 30 - 32	
Distance	Local access	
Railroad	State owned line	
Public Transportation	No	
Nearest Public Use Airport, General Aviation		
Franconia Airport	Runway	2,305 ft. turf
Lighted? No	Navigation Aids?	No
Nearest Airport with Scheduled Service		
Lebanon Municipal	Distance	60 miles
Number of Passenger Airlines Serving Airport		1
Driving distance to select cities:		
Manchester, NH		81 miles
Portland, Maine		98 miles
Boston, Mass.		131 miles
New York City, NY		328 miles
Montreal, Quebec		192 miles

COMMUTING TO WORK (ACS 2017-2021)

Workers 16 years and over	
Drove alone, car/truck/van	85.0%
Carpooled, car/truck/van	3.0%
Public transportation	0.0%
Walked	2.8%
Other means	2.8%
Worked at home	6.4%
Mean Travel Time to Work	23.0 minutes
Percent of Working Residents	
Working in community of residence	41.6%
Commuting to another NH community	56.7%
Commuting out-of-state	1.7%

RECREATION, ATTRACTIONS, AND EVENTS

X	Municipal Parks
	YMCA/YWCA
X	Boys Club/Girls Club
X	Golf Courses
	Swimming: Indoor Facility
	Swimming: Outdoor Facility
	Tennis Courts: Indoor Facility
	Tennis Courts: Outdoor Facility
	Ice Skating Rink: Indoor Facility
	Bowling Facilities
	Museums
	Cinemas
	Performing Arts Facilities
X	Tourist Attractions
X	Youth Organizations (i.e., Scouts, 4-H)
X	Youth Sports: Baseball
X	Youth Sports: Soccer
	Youth Sports: Football
X	Youth Sports: Basketball
	Youth Sports: Hockey
X	Campgrounds
X	Fishing/Hunting
X	Boating/Marinas
X	Snowmobile Trails
X	Bicycle Trails
X	Cross Country Skiing
X	Beach or Waterfront Recreation Area
X	Overnight or Day Camps
	Nearest Ski Area(s): Loon & Cannon Mtns., Kanc Recreation Area
	Other: Skiing; Motor Sports Park; Lost River Gorge; Café Lafayette Dinner Train; Alpine Adventures; Swimming; Hiking; Ice Castles; Brewery; Gift shops; Ice Cream shops; Playground



TOWN OF WOODSTOCK

The following are recognized holidays for town employees during the calendar year 2024. Please note that the Town Offices and Library will be closed on these days.

New Year’s Day	January 1, 2024
Martin Luther King Day	January 15, 2024
Presidents’ Day	February 19, 2024
Memorial Day	May 27, 2024
Independence Day	July 4, 2024
Labor Day	September 2, 2024
Columbus Day	October 14, 2024
Veteran’s Day	November 11, 2024
Thanksgiving Day	November 28, 2024
Day after Thanksgiving	November 29, 2024
Christmas Day	December 25, 2024

In addition to the above noted holidays, town employees employed full-time are eligible for (2) additional floating holidays. Notice of these days will be posted on the Town’s website and the Town’s Facebook page if a closure is involved.